

**UNIVERSIDAD COMPLUTENSE DE MADRID**

FACULTAD DE FILOLOGÍA  
Departamento de Filología Inglesa I  
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**TESIS DOCTORAL**

**A constrative analysis os Spanish and English-medium instruction  
in tertiary education : teacher discourse strategies in a sopken  
corpus**

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**María Davinia Sánchez García**

Directora

**Emma Dafouz Milne**

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**A contrastive analysis of Spanish and English-medium  
instruction in tertiary education: Teacher discourse  
strategies in a spoken corpus**

SUBMITTED BY

Davinia Sánchez García

SUPERVISED BY

Dra. Emma Dafouz Milne

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## Resumen

El amplio dominio del inglés como lengua global también está dejando huella en el mundo académico. En un principio fue la lengua a través de la cual se realizaba gran parte de la investigación y la publicación de los conocimientos específicos de cada disciplina académica. Actualmente también se está convirtiendo gradualmente en lengua de instrucción. A pesar de que en numerosos contextos a lo largo de la historia la enseñanza a través de una lengua extranjera ha sido más la regla que la excepción, las repercusiones que está causando a todos los niveles (político, económico, social, educativo y pedagógico) hacen de este fenómeno educativo un objeto necesario de investigación.

Uno de los principales factores que han llevado a la adopción del inglés como lengua de instrucción en la educación superior ha sido la internacionalización de la universidad. Además, puesto que su implementación ya constituye una práctica extendida y aceptada en previos niveles educativos debido a la expansión del aprendizaje integrado de contenidos y lengua (AICLE) en primaria y secundaria (Dafouz & Guerrini, 2009; Dalton-Puffer, Nikula & Smit, 2010), continuar con este enfoque parece una elección lógica y, en principio, no muy costosa y problemática (Coleman, 2013: XIV). A este hecho hay que sumarle el factor competitivo que lleva a las universidades a atraer a estudiantes nacionales e internacionales, a profesores e investigadores con vocación y éxito de todas las partes del mundo y a alumnos de postgrado con talento con el objeto de incentivar la reputación y el prestigio de la universidad (Graddol, 2006; Ramos, 2013; Dafouz, 2015).

Sin embargo, esta nueva realidad educativa viene acompañada de varios retos. Por ejemplo, a diferencia de lo que ocurre en primaria y secundaria, donde se intenta llegar a una completa integración de contenidos y lengua de forma que ambos aspectos reciban la misma atención, los programas bilingües que ofrece la universidad reciben el nombre de *instrucción a través del inglés* (EMI) ya que la importancia otorgada a los contenidos disciplinares es mayor que la destinada al lenguaje, quedando este último relegado de los objetivos educativos

establecidos ya que no hay una formación lingüística explícita y formal ni para el alumnado ni para el profesorado (Moore, 2007).

Desde la perspectiva de los docentes universitarios, que son expertos en el contenido disciplinar y no en la lengua, los profesores ahora se ven obligados a interactuar, negociar, construir significados y explicar contenidos a través de una lengua que no es ni su lengua materna (L1) ni la de los estudiantes, y tampoco la lengua que se utiliza más allá del contexto académico. Es por ello que el inglés adquiere el papel de lengua franca (ELF) en la universidad (Jenkins, 2006; Suviniity, 2013; Mauranen, 2015).

Todos estos motivos han contribuido al interés científico por investigar tanto la implantación de la instrucción a través del inglés en la educación superior (Airey, 2009; Dalton-Puffer, 2011; Fortanet-Gómez, 2013; Francomacaro, 2011) como, más concretamente, las implicaciones lingüísticas y pragmáticas que este nuevo enfoque educativo supone para el discurso en el aula (Dafouz, 2006, 2008, 2011; Núñez Perucha & Dafouz, 2007; Bellés-Fortuño, 2008; Nikula, 2010). El presente estudio pretende contribuir al ámbito de la investigación de forma singular a través del análisis del discurso del docente en las clases magistrales universitarias ofreciendo un punto de vista lingüístico y pedagógico no abordado hasta el momento; sobre todo en cuanto a la composición de los datos que explora: analiza a un mismo profesor, impartiendo la misma asignatura, dentro del mismo nivel educativo, utilizando los mismos materiales y el mismo método de evaluación, mientras que aísla la variable de la lengua extranjera de forma casi exclusiva. Así mismo, propone una nueva conceptualización de lo que hasta el momento se ha definido como estrategia comunicativa, expandiendo su definición y refiriéndose a ella como estrategia discursiva.

Tal y como abogan las teorías socioculturales (Vygotsky, 1978, 1989; Bruner, 1983, 1985; Lantolf & Thorne, 2006), el aprendizaje es un proceso cultural, social y constructivo que se gesta a través de la interacción. Como resultado, las clases magistrales pueden ser definidas como eventos sociales en los que no sólo se adquieren conocimientos disciplinares y competencia lingüística, sino que también se potencian el aprendizaje y las destrezas

cognitivas y sociales. Es por este motivo que la naturaleza de las clases magistrales como género académico y el papel del lenguaje como herramienta que articula la interacción entre los participantes del aula gana sumo interés desde la perspectiva del inglés como lengua extranjera (EFL). De esto se desprende que los docentes deben ser conscientes del poder que les otorga el lenguaje y la influencia que su discurso ejerce en la progresión de los conocimientos disciplinares y lingüísticos de sus estudiantes y en el desarrollo de sus habilidades cognitivas y su conciencia intercultural (Moore, 2007; Sánchez García, 2010). En los contextos de instrucción en inglés, esto se acentúa ya que los docentes no sólo son los encargados de organizar el entorno social del aula sino que además son los primeros facilitadores de contenido y lengua a los que van a estar expuestos los alumnos. Este hecho es de crucial importancia si se tiene en cuenta que, tal y como se comentó anteriormente, este enfoque bilingüe no ofrece instrucción lingüística formal y explícita, y, debido a esto, la única oportunidad que tienen los alumnos de adquirir competencia en la lengua se la brinda el propio discurso del profesor. El discurso del docente, por tanto, representa uno de los accesos más trascendentales, si no el más trascendental, del que gozan los alumnos al contenido de la disciplina académica y al conocimiento lingüístico, lo que le otorga un valor pedagógico inestimable.

Como consecuencia, el principal objetivo de esta investigación es analizar las estrategias discursivas que los docentes universitarios utilizan a la hora de impartir contenidos y descubrir las posibles diferencias o similitudes entre estas estrategias y las que emplean cuando enseñan a través de su lengua materna. Se pretende con ello describir una realidad del uso de la lengua para después poder arrojar luz sobre las necesidades lingüísticas que más urgen a los docentes y que vienen impuestas por la nueva lengua de instrucción, para, como fin último, sugerir la formación más conveniente y personalizada de la que los docentes se podrían beneficiar.

Para ello el estudio se ha realizado en el contexto de la facultad de Económicas y Administración y Dirección de Empresas de la Universidad Complutense de Madrid (UCM), donde se ofertan grados impartidos a través de la lengua inglesa. Además, puesto que se busca poder comparar el discurso del

docente en su lengua materna y en su lengua extranjera, el corpus recogido para llevar a cabo el análisis consta de 16 clases magistrales impartidas por dos profesores de dicha facultad y pertenecientes a dos asignaturas distintas que forman parte de la rama que se enseña en español y de la rama que se enseña en inglés. Esto implica, como se mencionó anteriormente, que los contenidos entre ambos grupos son los mismos y la lengua de instrucción es la principal variable en el estudio.

Las conclusiones derivadas de los análisis cualitativos y cuantitativos realizados en esta investigación indican que la lengua de instrucción repercute en las estrategias comunicativas utilizadas por los docentes. La principal diferencia encontrada entre las estrategias utilizadas en la lengua materna y la lengua extranjera radican en la frecuencia de uso de las mismas y no tanto en el tipo de estrategia empleada.

De los resultados se desprende que es imprescindible que el profesorado desarrolle una mayor conciencia metalingüística y reflexione sobre el papel que ejerce la lengua a la hora de impartir contenidos académicos debido al posible impacto que su uso discursivo ocasionaría en la comprensión de dichos contenidos disciplinares y el aprendizaje de los mismos por parte de los alumnos (Walsh 2006a, 2006b). Como conclusión final, el estudio sugiere que los docentes se beneficiarían de una formación en el ámbito lingüístico, que se centrase en el uso de herramientas y estrategias discursivas y su aplicación en el aula, y en el ámbito metodológico, con el fin de ayudar a definir y cumplir los objetivos pedagógicos establecidos (Pavón & Delicado, 2015).

## Summary

The widespread dominance of English as a global language is also leaving its imprint on the academic world. First it was the language in which most research and publishing regarding specific-discipline knowledge took place. Now, it is also steadily becoming the main means of instruction. Although in the history of mankind teaching through a foreign language has been the rule rather than the exception, the powerful repercussions that it is entailing at different levels (political, economic, societal, educational and pedagogical) makes this phenomenon a necessary and worth studying object of research.

One of the main drivers leading to adapting English as the medium of instruction at tertiary education has been the internationalization of universities. Moreover, since the implementation of teaching and learning contents through English as a foreign language has already been developed and established as a practice in previous educational levels (Dafouz & Guerrini, 2009; Dalton-Puffer, Nikula & Smit, 2010), namely primary and secondary, its continuation and spread through tertiary educational seems to be a logical and “the most cost- and hassle-free choice” (Coleman, 2013: XIV). Combined with this is the competitive factor that makes universities moves towards the attraction of fee-paying international students, gifted lecturers and researchers from around the world and talented postgraduates to, all together, boost university’s reputation and prestige (Graddol, 2006; Ramos, 2013; Dafouz, 2015).

However, this new educational reality brings with it a number of challenges. For example, unlike CLIL at primary and secondary levels, where there seems to be a serious commitment to integrating content and language aspects so that both of them receive the same attention as subject matters; bilingual programs at university have been commonly addressed as instances of English-medium instruction (EMI) since the learning of disciplinary content knowledge tends to prevail over the learning of language; the latter not being contemplated as part of the established teaching objectives since there is neither an explicit nor a formal training to prepare lectures and/or learners for such new educational approach (Moore, 2007).



From the perspective of the teachers, who are content and not language experts, they find themselves having to interact, negotiate, co-construct meanings and deliver contents through a language which is neither their mother tongue (L1), nor that of most of the students, nor the language spoken outside the academic context. Therefore, at university English gains the role of lingua franca (ELF) (Jenkins, 2006; Suviniity, 2013; Mauranen, 2015). Besides, there is a major concern about whether the teaching through a lingua franca does not “dilute the intellectual level of the content study” (Armstrong & Hare, 1993: 114) while, at the same time, it truly helps improve students’ proficiency of the language of instruction.

For these many reasons, there is a sizeable literature dealing with the implementation of EMI at university level (Airey, 2009; Dalton-Puffer, 2011; Fortanet-Gómez, 2013); Francomacaro, 2011) and, more specifically, focusing on classroom discourse in terms of the linguistic and pragmatic implications of this educational approach (Dafouz, 2006, 2008, 2011; Núñez Perucha & Dafouz, 2007; Bellés-Fortuño, 2008; Nikula, 2010). The present research tries to add to these enlightening studies by providing a unique linguistic and pedagogical perspective into the use of teacher discourse in university lectures. It is an unprecedented study regarding the data that it explores: It analyzes one lecturer delivering contents through two different languages of instruction but teaching the very same content, using the same materials and applying the same evaluation criteria at tertiary level. Likewise, a new conceptualization of the traditional term of ‘communication strategy’ is put forward by expanding its definition and now referring to it as ‘discourse strategy’.

As it has been advocated by socio-cultural theories (Vygotsky, 1978, 1989; Bruner, 1983, 1985; Lantolf & Thorne, 2006), learning is a cultural, social and constructive process which is accomplished through interaction. As a result, classrooms could be referred to as social events in which not only academic content and language competence are achieved, but also learning, cognitive and social skills are maximized. This is why the nature of lectures as a genre and the role of language as a tool for articulating interaction among classroom participants have always been of great interest from an EFL research standpoint. In this line, teachers should be aware of the powerful tool offered by language

and should be conscious of the influence that their discourse exerts on the progression of learners' content and language skills and knowledge, and on the development of higher-order cognitive processing and an intercultural awareness (Moore 2007; Sánchez García, 2010). In EMI contexts, this gets accentuated as teachers are responsible for managing the social world of the class and are also the main providers of the content and language input that students are exposed to. This is of great importance taking into account that, as aforementioned, this bilingual approach does not provide any explicit focus on form and, therefore, learners' only opportunity to develop their linguistic command resides in the implicit and subconscious language acquisition derived from teachers' unfolding speech. Teachers' discourse becomes then one of students' most important accesses, if not the most important one, to academic content and language knowledge and gains a special pedagogical weight.

Consequently, the prime aim of this investigation is to analyze the 'discourse strategies' that university teachers deploy in their delivery of contents and whether there are any significant differences and/or similarities with the strategies they employ when teaching through their mother tongue. By looking into this aspect it was expected to a language use reality to later bring some light into the pressing linguistic needs that these lecturers may have as imposed by the new language of instruction, which would ultimately suggest the tailor-made training that they could benefit from.

In so doing, the faculty of Economics and Business Administration of Universidad Complutense de Madrid (UCM) was chosen as object of study on the grounds that it offers several courses through English as the medium of instruction. Besides, since the comparison between L1 and EMI teacher discourse performance was sought after, the corpus used for the analysis was made up of 16 lectures delivered by two lecturers who teach two different content subjects, namely Consumer Behavior and Financial Accounting, in two parallel groups, one through Spanish and the other one through English. Thus, as mentioned before, the content matter of the lectures is the very same across groups and the main variable is the language used as the medium of instruction.

The main conclusions that derive from the quantitative and qualitative analyses indicate that the language of instruction through which contents are delivered largely determines the use of a wide range of 'discourse strategies'. However, when these strategies are compared in L1 and EMI speeches, they seem to mainly differ in their frequency of use, and not so much on the type of strategy employed.

Other findings yielded suggest that it is highly important that teachers raise awareness of their metalinguistic skills and reflect upon the role of language in class, especially when delivering content, due to the possible potential impact that it might have on students' understanding of that content and its subsequent learning process (Walsh 2006a, 2006b). Moreover, and as a final remark, the study reflects that teachers could obtain profit from being trained linguistically, on the use of specific 'discourse strategies' and their classroom application depending on the particular goals of the different lectures phases, and methodologically, so as to support their ultimate pedagogical aims.

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## ABBREVIATIONS AND ACRONYMS

BICS	Basic Interpersonal Communication Skills
CALP	Cognitive Academic Language Proficiency
CAM	Comunidad Autónoma de Madrid
CLIL	Content and Language Integrated Learning
CSs	Communication Strategies
EFL	English as a Foreign Language
ELF	English as a Lingua Franca
EMEMUS	English-Medium Education in Multilingual University Settings
EMI	English-medium Instruction or English-Medium Instruction
EU	European Union
FL	Foreign Language
ICL	Integrating Content and Language
ICLHE	Integrating Content and Language in Higher Education
IRF	Initiation – Response – Feedback
L1	First language, mother tongue
L2	Second language
LAD	Language Acquisition Device
MECD	Ministerio de Educación, Cultura y Deporte
SETT	Self-Evaluation of Teacher Talk
SFL	Systemic Functional Linguistics
SLA	Second Language Acquisition
TRS	Topically Related Sets
UCM	Universidad Complutense de Madrid
US	United States
ZPD	Zone of Proximal Development

### 1. Introduction

The educational approach that seeks the integration of content and language (hereinafter CLIL) is already a widely recognized reality and continues gaining momentum across all different academic levels and in an ever increasing number of educational institutions (Dalton-Puffer, 2008; Coyle, Hood & Marsh, 2010; Dafouz & Guerrini, 2009).

CLIL is firmly entrenched in the project of a united Europe (Pavón & Ellison, 2013: 67) and has emerged as a response to the burgeoning necessity of preparing young people for the current globalized world. This makes it a priority to understand and participate in and from different cultures and their corresponding languages. Among the many measures considered to be undertaken in order to accomplish such a goal, the so-called 1+2 policy was approved (White Paper entitled *Teaching and Learning: Towards the Learning Society* – European Commission, 1995), by which all EU citizens should master two languages other than their own mother tongue (hereinafter L1)<sup>1</sup>. This criterion does not only affect education, but also triggers economic and societal changes as it enables people's mobility and internationalization, and presents itself as an added asset for these societies and their particular individuals (Nikula et al., 2013: 71).

**Education on the tertiary level** has resultantly undergone an outstanding shift moving away from the exclusive use of the national or dominant language to teaching by means of English as the vehicle of instruction (Airey, 2009; Pérez-Vidal, 2009; Coyle, Hood & Marsh, 2010; Dalton-Puffer, 2011; Smit & Dafouz, 2012; Unterberger, 2014). This new educational situation has triggered the urgency to offer students language support courses that would especially address the specific and academic linguistic needs required by the new language of learning (Pavón & Rubio, 2010). Yet, contrary to expectations, content teachers have often not been the target of such support or preparation courses. As content experts, their training contemplates their mastery on their

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<sup>1</sup> In this study L1 is used to refer to the mother tongue of the participants, and L2 is used to make reference to English as their foreign language (FL).



respective discipline and on how to conduct research related to their areas of expertise. Teaching through a foreign language (hereinafter L2)<sup>2</sup> does not merely entail the change of the language of instruction, but it also affects the methodological principles that sustain the teaching and learning process in order to compensate for the fact of co-constructing knowledge through a language that is not mastered at the same level as the mother tongue (Delicado Puerto & Pavón, 2015: 43). Still, these lecturers barely receive pedagogical education and even less linguistic notions in preparation for their new teaching scenarios (Pavón & Rubio, 2010; Smit & Dafouz, 2012). This becomes a main concern that deserves due attention and, consequently, motivates the present research.

### 1.1. Rationale for the research

Teaching through a foreign language (L2) is not an easy enterprise, especially regarding teachers as direct active participants in the teaching process. As Marsh, Mehisto, Wolff, and Frigols (2010: 5) acknowledged,

“Teachers undertaking CLIL will need to be prepared to develop multiple types of expertise among others in the content subject; in a language; in best practice in teaching and learning; in the integration of the previous three; and, in the integration of CLIL within an educational institution”.

It could be wrongly believed that the CLIL approach merely requires a change in the language of instruction; however, it necessarily entails methodological adjustments to accommodate the needs and objectives demanded by this new educational context (Klaassen, 2008; Marsh et al., 2013; Doiz, Lasagabaster & Sierra, 2013: 217). This way,

“[t]he teacher of whatever material is being taught in an L2, should not only update his linguistic knowledge to a standard and recognized level of fluency but should develop a different linguistic sensitivity to be able to adapt the contents to the new language and develop teaching procedures that make it possible for the student to learn.” (Pavón, Hernández, Lorenzo & Hengst, 2005:18)

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<sup>2</sup> Disclaimer – since terminology is still not totally stable (Smit & Dafouz, 2012), L1 and L2 are used in this study to refer to language as individual linguistic repertoire. In contrast, EMI is used when referring to the educational context at hand.

Therefore, in the specific case of university settings, bilingual programs to be implemented should be custom-made so as to guarantee their progressive implementation together with the training of the teachers and support for the students (Pavón & Gaustad, 2013: 87; Dafouz, 2015).

Against this background, it is the **training of lecturers** that stands as a indirect concern<sup>3</sup> deriving from the results of the present study, especially regarding language use since teachers need to be equipped with the linguistic resources necessary to deliver content subjects in spite of any possible conceptual complexity (Mohan & Slater, 2005; Sharpe, 2008). As Crandall (1994: 256) rightly noted over more than two decades ago,

“Students cannot develop academic knowledge and skills without access to the language in which that knowledge is embedded, discussed, constructed, or evaluated. Nor can they acquire academic language skills in a context devoid of [academic] content”.

And here is where teachers become key players. They are one of the primary sources that grant that language access to their students. Teachers are in charge of providing language and content input through their verbal performances so as to expose students to meanings that will then be negotiated and co-constructed. Deriving from this assumption and following the tradition of second language acquisition (SLA) theories and research, it is believed that the language input that learners receive, the interaction mediating between teachers and students and among peers as the result of collaborative negotiations of meanings and the output produced are fundamental requisites leading to language acquisition (Krashen, 1985; Gass, 2012; Doughty & Long, 2003; Pica, 2005). In the present research, the notions of input and output are regarded as intrinsic parts embedded in situated social dialogue; thus, somehow challenging the traditional SLA perception of these concepts as isolated and distinct parts occurring in the acquisition of a language, and rest on the solid foundations of sociocultural theories (Vygotsky, 1978, 1989) and the theoretical developments of systemic functional linguistics (SFL) (Halliday, 1973), (developed in Chapter 2).

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<sup>3</sup> Since the study is concerned with the discourse strategies that teachers display in the classroom and the consequent findings may be useful for training/educational programs.

Learning is thus conceived of as a social process that employs language as a complex and dynamic mediating tool that serves interactants in their emerging communicative needs. Fundamental to this position is the argument that by gaining a closer understanding of the interactions taking place in the classroom, a closer understanding of learning itself will also be gained (Van Lier, 2000, 2004; Walsh & Li, 2013). As a result, it seems that the ways in which teachers make use of language will, to a great extent, determine the type of interaction and rapport that is established between classroom participants as well as the relationship between intended pedagogical goals and the language employed (Walsh, 2006b, 2011).

What is more, since it is believed that teachers' language use largely impacts on students' acquisition of content knowledge (Doiz et al., 2013: 217), analyzing the discourse that lecturers produce to transmit such subject contents and create 'space for learning' (Walsh & Li, 2013) is deemed to be illuminating and conducive to a possible improvement in the quality and quantity of students' learning.

**Teacher discourse seems to be highly articulated by the use of strategies that facilitate the delivery of information** (Walsh 2006b, 2011). These strategies can be regarded as linguistic devices that speakers deploy, consciously or unconsciously, as optimal verbal ways to reach a pre-established intended communicative goal. From all this follows that **an examination of verbal strategies may unveil actual teaching practices and their optimal exploitation by teachers to assist them in their lecturing with the intention of pushing and boosting students' learning process.**

Among the many 'discourse strategies' that teachers employ and that can be teachable (see section 4.5.5.), 'questions' seem to be connecting threads that bring and glue together lecturers' input and students' output by means of creating and shaping classroom interactional patterns. Apart from this important role they play in making lectures collaborative environments where knowledge can be shared and exchanged, their seemingly high frequency of use in classroom talk and their critical function in structuring the lecture and organizing content, 'questions' also seem to be pivotal strategies for their deep

implications in the way students assimilate the information presented and discussed in class (McComas & Abraham, 2005; Sánchez García, 2010; Chang, 2012; Dafouz & Sánchez, 2013). This is the reason why a much more thorough analysis of 'questions', in comparison with other strategies, will be undertaken in this research. In fact, the analysis of these interactive devices will be further extended to explore whether their use actually matches teachers' pedagogical goals. The point is that **when language use and pedagogical objectives coincide, learning opportunities are likely to be increased. Conversely, where there is a significant deviation between language use and pedagogical aims at a specific moment in a lecture, opportunities for learning may be reduced or missed completely** (Walsh & Li, 2013: 2).

As a consequence, this study about classroom discourse tries to offer insights into how lecturers make use of their L1 and their L2 to manage the classroom event and construct and convey essential meanings related to their academic disciplines. From these insights, light is expected to be shed on the kind of pedagogical and linguistic training that lecturers would benefit from to deliver contents more effectively and especially in accordance with the special conditions required in EMI practices.

### 1.2. Aim and research questions

As already mentioned, sociocultural theory highlights the acquisition and negotiation of learning through social participation and interaction. Language happens to work as a mediation tool leading to the learning of the content that takes place in lectures. This becomes an extremely important reason why lecturers should be aware of the kind of language that they use to deliver content matter and how they do so in order to facilitate students' learning rather than hinder it. **Consequently, this study acknowledges the significance of talk for content learning and language development as part of the process of learning itself** (Gibbons, 2006: 45; Walsh & Li, 2013). Additionally, **it also underlines the importance of raising awareness of teacher talk** so that lecturers' become more conscious of their language use, notice the effects of their discursive interactional features on learning opportunities and grant the

joint construction of knowledge the weight it deserves (Walsh, 2006a; Moore, 2007; Moore, Márquez Fernández & Gutiérrez Rando, 2014).

The current investigation constitutes a micro-research approach to English-medium instruction (EMI) since it focuses on the immediate participants involved in this educational context to find out how they act under the conditions derived from EMI. In so doing, it also adopts a process-oriented stance as it is concerned with the teaching process itself and its development in naturally occurring settings (see Figure 1).

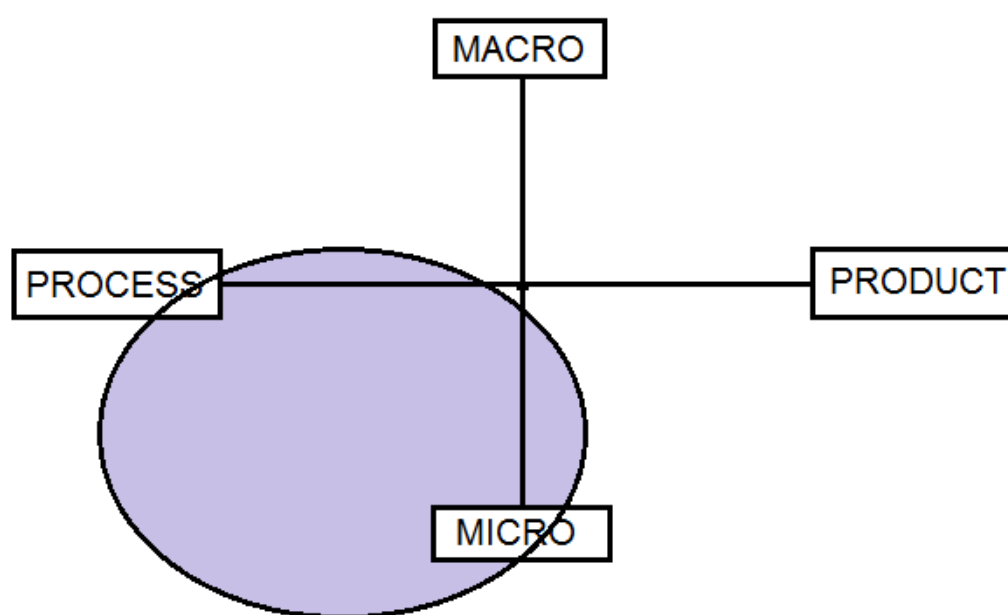


Figure 1. Research perspective on the present study (adapted from Dalton-Puffer and Smit (2007: 14))

In the context of this study, English holds a dominant position as main language of academia and transnational research across disciplines. This is just one of the many domains<sup>4</sup> in which English has imposed itself as the prime medium of communication, becoming an unrivaled language, especially compared with earlier historically dominant languages (Dewey, 2007: 333), and “add[ing] a type of communicative need within higher education that is unparalleled in primary and secondary educational contexts” (Smit & Dafouz, 2012b: 3). Nevertheless,

<sup>4</sup> Some other domains include economy, science, politics, business, technology, and sports.

despite this role of English as a lingua franca (ELF), the approach adopted in this research remains itself within an English-as-a-foreign-language (EFL) standpoint since the normative system of the languages used as vehicles of instruction are the standards that speakers aspire to in terms of their language use (as will be further explained in section 3.3.2.).

Although ‘discourse strategies’ are considered to emerge in both L1 and L2 linguistic performances (see section 4.5. for a detailed account), especially because not all of them and not always are they direct outcomes of low language command (as will be supported by the findings in this study), lecturers’ L2 production may sometimes present certain linguistic variations differing from the language choices that L1 users would opt for. Therefore, in linguistic proficiency and usage terms, teachers attempt to accommodate their L2 oral and written competence and performance so as to own sufficient language resources to deliver content and (co-)construct meaning. Ideally, they would do so considering the standard L1 normative system as the base line and conceptualizing the L2 culture as L1 users would do. After all, it should not be forgotten that in this research scenario lecturers, as well as students, are EFL practitioners that continue to develop their competence in the foreign language as they teach, or learn, respectively. In spite of this, as will be later on revealed, the new educational and linguistic context seem to impinge upon teachers’ language resources and strategies, making them different in L1 and L2 situations. Besides, informants are active participants in an academic and educational context, which means that not everything goes. In other words, participants cannot adopt any register or language convention, but those accepted in the academic and disciplinary culture (Räsänen, 2011; Dafouz, 2015). As a consequence, there exists a particular linguistic model to adjust to and lecturers should consider the teaching of those linguistic and content conventions to their students.

Taking all the above into consideration, the prime aim of this research is to analyze teachers’ discourse at university lectures with the purpose of identifying the ‘discourse strategies’ that are primarily employed and the functions behind their uses. In doing so, previous definitions and different stances on communication strategies are considered as a springboard,

although *a new twist in their conceptualization is put forward* (see section 4.5.6.) together with *the belief that these ‘discourse strategies’ can be teachable and should be taught* (see section 4.5.5.) as a way of providing teachers with linguistic support and a means to scaffold their teaching and their students’ learning. This would ultimately throw some light on the discourse needs of these lecturers regarding their delivery of contents through a foreign language. Consequently, this empirical study attempts to provide an answer to the following research questions:

**RQ1.** What are the most common discursive strategies *used* as part of teachers’ discourse in university lectures?

**RQ2.** To what extent do discursive strategies *vary* depending on the language of instruction used?

**RQ2. 1.** Are there any similarities in teachers’ use of discursive strategies when they deliver content through their L1 and their L2?

**RQ2.2.** Are there any differences in teachers’ use of discursive strategies when they deliver content through their L1 and their L2?

**RQ3.** What are the most common types of questions used as part of teachers’ discourse in university lectures?

**RQ3.1.** What are the prime functions of the questions employed by teachers?

**RQ3.2.** Are there any similarities in teachers’ use of questions when they deliver content through their L1 and their L2?

**RQ3.3.** Are there any differences in teachers’ use of questions when they deliver content through their L1 and their L2?

**RQ3.4.** Does the use of questions help teachers achieve the main pedagogic aims of their lectures?

The informants of the study are two lecturers who have been teaching their subject contents for 3 and 14 years, respectively, but have always done so through their mother tongue (L1). With the implementation of EMI, they have also started teaching through English, which is their foreign language (L2). Few studies have attempted to isolate the teaching language as the main variable, while keeping all other influences constant and common among lectures (Thogersen & Airey, 2011). This is precisely what makes this study a piece of *singular research* since it develops in the same tertiary education naturalistic setting, with the same lecturers and similar students as main participants, and the same subject contents, teaching style, materials and evaluation criteria in each of the two case studies. Hence, it is the language employed as the medium of instruction that remains as the main variable in the present research.

In spite of their already solid teaching experience and their language proficiency, both professors, in one way or another, acknowledge that some language difficulties are likely to arise when lecturing through their L2, thus hindering their delivery of contents. Professor A addresses reduced repertoire when it comes to verbal expression, and Professor B misses humor as an important part in her lectures. This leads to the belief that a higher number of ‘discourse strategies’ may be found in EMI to compensate for these explicitly stated teachers’ linguistic shortcomings<sup>5</sup>.

As a consequence, this study starts from the a priori belief that lecturers may have different linguistic repertoires depending on the language they use as vehicle of instruction, but that the diverse use of different ‘discourse strategies’ may precisely be an effective answer to overcome possible language limitations and communication breakdowns and thus help them to successfully convey their knowledge.

### 1.3. Structure of the study

The present study is structured around three main parts. **Part I** explains the prime theory of learning (Social constructivism) and the theory of language

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<sup>5</sup> This is further developed in Chapter 5 and derives from the questionnaires shown in Appendix 9.3.



(Systemic Functional Linguistics) that support this research as the theoretical background articulating the study and upon which the linguistic analysis put forward here is developed. It continues by describing the research contextualization, starting with the main existing trends regarding bilingualism and its implementation, especially those bilingual experiences that serve as a springboard for the integration of content and language to emerge and spread, and following with the main theoretical basis of CLIL and its constructs that have led to outlining the implementation of these programs in Europe and Spain, to finally explore how all these antecedents have paved the way for the emergence of English-medium instruction, especially in higher education settings. Then the topic of research narrows down to the specific linguistic practices that occur in lectures by providing an account of the research approaches adopted to analyze classroom discourse. Finally, communication strategies are addressed as the groundwork for the analysis of lecturers' 'discourse strategies', among which 'questions' receive a special treatment and follow-up.

**Part II** details the research approach and design selected for the investigation and depicts the main participants engaged in the study, that is, lecturers and students. It also portrays and comments on the sources of the data, the instruments and the procedures involved in their collection and analysis. Moreover, it offers a fine-grained explanation of the corpus gathered and used for the study and the taxonomies that serve as the analytical tools to carry out the research pursued.

**Part III** presents the results yielded from the study, their analysis and their discussion so that all the research questions proposed in the present research are fully addressed and attempted to be answered. This part also gathers the conclusions that have been reached from the analysis of the aforementioned results. They are approached from two different perspectives: First, the more linguistic conclusions are elaborated, as direct responses to the research questions of the study. Second, the pedagogical implications of such results are also put forward. In addition, the limitations encountered when conducting the research are noted and, as a way of concluding, potential future lines of research are suggested.

## **PART I. THEORETICAL MODELS AND RESEARCH FRAMES**

### **2. Theoretical frameworks articulating the research**

#### **2.1. Sociocultural theory as a model of learning**

**Sociocultural theory** is considered a robust framework to constitute the foundations of the current research of teacher discourse at university. This section tries to provide a clear account of the application of the main sociocultural constructs to the teaching and learning environment in which this study unfolds.

Being a teacher (or a student) at university means taking on the role of an **active participant** in a particular community of practice characterized by its own instances of proceedings, mediation and social relations. As affirmed by Donato and McCormick (1994: 454), the classroom can be thought of as “a social arena in which learning is constructed as gradually increasing participation in the values, beliefs, and behaviors of [that] community of practice”. This belief clearly rests upon the bedrock of sociocultural theory in that it puts forward a new way of conceptualizing human learning and mental development, considering that the biological factors that lay the ground for human cognitive functioning are not enough to account for our learning and thinking processes (Vygotsky, 1978). In addition to them, the intervention of cultural artifacts that intervene in the relationship between human beings and the social and material world that surrounds us is necessary. In other words, *human thinking is mediated by culturally constructed tools*. These artifacts can be of a physical nature if they are used to intercede in the immediate material and natural environment of the individuals, or of a symbolic nature if they act in the internal psychological processes of the self and others. Consequently, *the process of teaching and learning at tertiary education (as at any other educational level) can be regarded as a culturally-specific situated activity* (Brown, Collins & Duguid, 1989; Lave, 1988; Lave & Wenger, 1991). Classrooms are then ideal settings in which learning leading to cognitive development can be harvested as they offer plenty of opportunities for the co-

construction of knowledge. Classroom dynamics directly point at the main tenets of sociocultural theory on the grounds that learning can evolve from a collaborative achievement by means of whole class or group/pair-work to the **appropriation** of that new knowledge (Rogoff, 1990, 1995; Wells, 1999; Wertsch, 1985, 1991) and its transformation into personal possession by also allowing space for more individual work and reflection time<sup>6</sup>. The *interactions between teacher-student and among peers* are likely to be conducive to the social mediation needed to trigger learning. In the context of the two case studies presented in this research, *learning is primarily concerned with the content matter of the particular subject taught*. As a result, although the lectures examined are framed within *EMI instruction*, and hence, there is not an explicitly stated aim of including the learning of the foreign language through which contents are delivered as part of the curriculum objectives, *language gains extremely importance* since, following sociocultural theory, the appropriation of that content will only take place through the use of **language as a meditation tool**. Consequently, any non-standardized use of the language may negatively impinge upon that collaboratively construction of meaning, ultimately leading to a failure in learning. Here is precisely where *teachers become powerful agents in students' learning process, since their employment of language is the paramount tool mediating in its development*.

Following this line of thought it is argued that successful learning can only be attainable by means of a **guided process** that involves an eventual transition from inter-mental to self-governing activity.

“Any function in the child’s cultural development appears twice, or on two planes. First it appears on the social plane, and then on the psychological plane. First it appears between people as an interpsychological category, and then within the child as an intrapsychological category. This is equally true with regard to voluntary attention, logical memory, the formation of concepts, and the development of volition (...) [I]t goes without saying that internalization transforms the process itself and changes its structure

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<sup>6</sup> Two metaphors of learning are thus contemplated in this study: The acquisition metaphor and the participation metaphor. While the former stresses the individual mind and what goes into it, and emphasizes the way in which possession determines the identity of the possessor, the latter highlights the evolving bonds existing between the individual and others, and implies that the identity of the individual consists of becoming a part of a community of practice. As claimed by Sfard (1998), these two metaphors are not mutually exclusive and, in fact, “there is an inherent impossibility of freeing the discourse on learning from either of the two metaphors” (1998: 7).

and functions. Social relations or relations among people genetically underlie all higher functions and their relationships". (Vygotsky, 1978:57)

What can be obtained from this formulation is that before an individual actually becomes self-sufficient in terms of cognitive functioning, there needs to be a reliance on a more expert and knowledgeable person's guidance that would provide instruction through collaborative learning so as to eventually get to the point where the less skilled individual becomes capable of taking over that knowledge and/or skills and appropriate them, that is, assimilate and internalize them. This assistance has been labeled **scaffolding** and in the realm of psychology was first introduced by Wood et al. (1976: 90), who referred to it as a

"process that enables a child or novice to solve a problem, carry out a task or achieve a goal which could be beyond his unassisted efforts. This scaffolding consists essentially of the adult "controlling" those elements of the task that are initially beyond the learner's capability, thus permitting him to concentrate upon and complete only those elements that are within his range of competence".

Long before the idea of scaffolding was proposed, one of sociocultural theory's most renowned notions, whose implementation has left, and is still leaving, indelible marks in many scientific domains, already addressed the concept of learning guidance: The **Zone of Proximal Development** (ZPD). As defined by Vygotsky (1978: 85), the Zone of Proximal Development is

"the difference between the child's developmental level as determined by independent problem solving and the higher level of potential development as determined through problem solving under guidance or in collaboration with more capable peers"

An important insight, which is significant for teaching in general and language teaching in particular, can be deduced from this definition. ZPD accounts for both the development accomplished by the learner as well as the potential and future development that would result from that learning. Vygotsky (1978: 90) stated that learning and development do not run parallel to each other. Rather, it is learning that is first materialized and the one which sparks off subsequent development, which derives from applying what has been learned. Accordingly, falling within language teaching and learning, which is the field of competence in this study, learning is not exclusively viewed as perceivable changes in the

learner's linguistic performance, but it is also contingent on the quality and quantity of the negotiated mediation that produces a change in the individual from being other-regulated to becoming self-regulated (for further reference see Zimmerman & Schunk, 2001; Meyer & Turner, 2002; Lantolf & Poehner, 2014). Since negotiated mediation is often realized and triggered by means of teacher discourse, analyzing its features and nature in the form of strategies such as 'questions', as one of its many representations, becomes essential in order to throw some light on the quantity and quality of students' learning.

Related to this concept, a teaching challenge that professors may face is determining what is students' current cognitive level. Teachers should take into account the **cognitive load** that the new knowledge and skills being delivered and promoted in class will require from their students so as to operate within the limits of students' Zone of Proximal Development, as an attempt to promote successful learning.

Accordingly, teachers can establish the most appropriate teaching and learning cognitive level by verifying what students can do by themselves basing on what they already possess as appropriated knowledge and what they would only be able to do and make their own if external support is facilitated. Taking into account the level of teachers' language proficiency, it seems reasonable that in the Spanish-delivered classes, where lecturers mediate learning through their mother tongue, professors will just have to gear content subject matters towards students' cognitive needs. In contrast, in English-taught lessons, where the mediation language works as the L2 of most students and the teacher herself, lecturers may also need to be aware of possible language needs. If perspectives are switched, and the focus is placed on students' language proficiency, teachers will be obliged to pay as much attention in the Spanish lectures as in the English ones to both content and language. This would be so since in both groups there are learners who do not share the same mother tongue and for whom the language acting as the mediation artifact through which learning takes place functions as their L2 and, consequently, comprehension difficulties may raise. Therefore, as will be discussed later on (see section 3.4.3.), although EMI differs from other educational approaches such as CLIL in that it does not contemplate the integration and equal balance

of content and language learning (Smit & Dafouz, 2012), it seems that an equal balance regarding both aspects as foci of teaching and learning is a much needed requisite.

Considering that the cognitive development may vary from one student to the other, in the same way that students' transformation of the knowledge shared and negotiated with teachers is realized through personalized and original ways, resulting once again in learnings that vary from one individual to the other, teachers can still work within the limits of all students' ZPD by offering differing quantity and quality of scaffolding. This facilitating assistance could take place through action by presenting a wide and diverse range of classroom activities and extra materials that cater to students' different learning styles, but it could also be materialized verbally through the modification and adaptation of the language used to teach. As suggested by Gauvain (2005: 130), scaffolding can include modeling sophisticated approaches to a problem, encouraging, trying out new strategies, or segmenting a problem into steps that are more easily understood, among others.

An interesting type of scaffolding, as appearing later on in this study (see section 6.2.7. for actual results and discussion), can be provided by switching languages (from the L2 to the L1). In Vygostkian terms, with this translanguaging<sup>7</sup> practice (García & Wei, 2014), students can extend their ZPD. It is believed that code switching can work as a psychological tool on the grounds that the L1 may offer students additional cognitive support that allows them to analyze language and work at a higher level than would be possible if they were limited to the sole use of the L2 (Storch & Wigglesworth, 2003: 760).

Research has demonstrated (Anton & DiCamilla, 1998; Brooks & Donato, 1994; Swain & Lapkin, 2000; Scott & de la Fuente, 2008) that the L1 can be a beneficial strategy for learning the L2 as it is likely to serve a wide number of functions such as making difficult tasks more manageable or creating “a social and cognitive space in which learners are able to provide each other and themselves with help throughout the task” (Wood, Bruner & Ross, 1976: 338).

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<sup>7</sup> Translanguaging is a term coined by Cen Williams (1994) and defined as “the ability of multilingual speakers to shuttle between languages, treating the diverse languages that form their repertoire as an integrated system” (Canagarajah, 2011:401).

As a consequence, students should not be encouraged to use their L1s in place of their L2 when working in an L2 class, but the natural use of the L1 as part of teacher's and students' discourse may not be prohibited either since it seems to entail a normal psychological process leading classroom participants to initiate and sustain negotiations of meaning that may end up triggering learning.

By and large, professors can rely on what students already know to gauge what new information about the subject should be introduced and how so as to push students' learning and cognitive development while presenting knowledge base that is accessible to the learner. As professors' monitor and perceive that students progress in the appropriation and internalization of the new content through the collaborative negotiation and co-construction of meanings, they may start to withdraw their scaffolding so as to gradually relinquish their support, handing over greater responsibility to the student, who steadily becomes in charge of his or her own learning and thinking development. In the context of this particular study, cognition will definitely leave its imprint on, for example, the type of 'questions' that lecturers may formulate to support students' learning; which, in turn, will place a specific cognitive load in students to produce a response. Likewise, the choice of one or another discourse strategy could either facilitate or burden teachers' cognitive effort when delivering content.

During this supportive apprenticeship, it is postulated that two additional concepts come into play to help the learner become a self-regulated language achiever: **Private speech** and **imitation**. In the process of appropriating and internalizing new knowledge, learners may feel like enunciating instances of language addressing themselves. Strange as it may seem, they neither attempt to communicate with other individual nor exchange any kind of information, but it is a way to regulate internal thought as part of the learning process; that is the reason why Vygotsky referred to it as **inner speech**. This consideration of inner speech clashes with Piaget's (1951) assumption that private speech is an actual sign of egocentrism, as included in his theory of child development. The claim supported by sociocultural theory seems more plausible in our context, since inner speech does not seem to be limited to children; it also appears as a typical feature of adults' linguistic behavior. In fact, instances of inner speech

will be evaluated later on in this research since they occur as part of teacher discourse in the corpus of the study and they are more likely to indicate personal inner thought than demonstrate teacher's self-centeredness in the classroom context (refer to section 6.2.7. for the actual analysis). In fact, an interesting finding will reveal that teachers lecturing through their L2 seem to show a tendency to switch into their L1 when they talk to themselves (see section 6.2.7. for actual results).

Complementing private speech in its function to assist appropriation and internalization of knowledge and skills in the learning process emerges **imitation**. Imitating is typically regarded by sociocultural theorists (Speidel, 1989: 163) as an initial activity in the developmental process that will conclusively end in spontaneous speech. What is important to highlight regarding this verbal phenomenon is the fact that it does not involve the automatic mimicry<sup>8</sup> or impression of what another individual does. On the contrary, it refers to repeating what the more capable peer may be saying or doing as part of the instruction. Therefore, imitating is advancing in the development process. According to sociocultural theory it reveals that the individual has learned something new and is able to now reproduce it as a personal initiative and autonomously. Therefore, imitation is deemed as "a goal-directed cognitive activity" (Lantolf & Thorne, 2006: 203) and it implies a deep transformation of what has been learned as a fruit of interaction into a meaningful learning with a personal value attached.

The English-medium educational context in which the present study develops constitutes an opportunity for students to become not only more capable and skilled individuals in the field of the content subject, but also in language skills. Despite the fact that linguistic objectives seem to not be an explicit part of instruction (see section 3.4.3. for further explanation on this topic), it should by no means be overlooked that students are constantly receiving language input, as it is the actual medium encoding the object of their learning. Therefore, they are systematically exposed to a wide variety of language forms that can be deliberately honed and shaped to target learners'

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<sup>8</sup> The sociocultural notion of imitation thus differs from the one proposed by Behaviorism.



ZPD and make them move into and through the next level of cognitive development. This may happen whether it is their L1 or their L2 since one is never a full master of any language. As a consequence, it can be concluded that raising lecturers' awareness of the language they use when teaching is crucial since students may conceive of their teachers as models to mirror regarding both content and language expertise. Thus, teachers will be figures to imitate during students' learning process until they eventually master learning objectives and develop fully as learners of the academic discipline.

All in all, classrooms are cultural settings that trigger social interactions among all participants, including the student-teacher dyad as well as the interplay among peers, and which promote learning and cognitive development as a by-product of the mediation conducted by language. *It is through linguistic communication that students' learning of both content matter and language itself is successfully and jointly accomplished as the specific practices of lectures are shared by all members of the teaching and learning community. Language does not only operate as the means through which contents are delivered, but it is also the medium to support the understanding, comprehension and internalization of that content.* This is why deliberate and explicit use of language meeting students' needs and aiming at reaching pedagogical goals may be of great value. Consequently, sociocultural principles and constructs seem to hold up the importance of this current study, which focuses on the analysis of teacher discourse to examine how it is used in the delivery of contents through both the mother tongue and the foreign language of the lecturers.

### 2.2. Systemic Functional Linguistics (SFL) as a model of language

In addition to a theory of learning, a theory of language is much needed to support this research. The Systemic Functional Linguistics (hereinafter SFL) framework is adopted on the grounds that it combines perfectly well with the sociocultural theory aforementioned in that it also examines the relationship between learning and language (Llinares, Morton & Whittaker, 2012). More

specifically, systemic functional theory studies **language use in social contexts** and, therefore, it concentrates all its efforts on examining what language is used for, i.e. **its functions**, instead of how it is actually formed, i.e. its structure. As Halliday explains it:

“A functional approach to language means, first of all, investigating how language is used: trying to find out what are the purposes that language serves for us, and how we are able to achieve these purposes through speaking and listening, reading and writing. But it also means more than this. It means seeking to explain the nature of language in functional terms: seeing whether language itself has been shaped by use, and if so, what ways – how the form of language has been determined by the function it has evolved to serve” (Halliday, 1973: 7)

This theory of language is then deemed convenient for the present research concerned with teacher discourse at university level since the way professors deliver contents and, thus, construe and communicate meanings with students is crucial for the teaching and learning processes. In this particular case, how language is used in lectures becomes the keystone and the main object of analysis.

Halliday's theory builds on the previous work of two other linguists: B. Malinowski and J. R. Firth. Bronislaw Malinowski was a Polish anthropologist who contributed to the development of linguistics in many ways. However, the main constructs of his context theory that were influential to systemic functional theory were the 'context of culture' and the **context of situation**.

Malinowski (1923, 1935) studied the system of communication of the Trobriand Islanders and during this undertaking he came to realize that “the study of any language, spoken by a people who live under conditions different from our own and possess a different culture, must be carried out in conjunction with the study of their culture and their environment” (1946: 306). It is thus clear that he attaches a great deal of importance to the value that culture brings into language, without which meanings may not be interpretable.

In the same vein, he also acknowledges the forces exerted by other two types of contexts. In Malinowski's (1935: 22) own words:

“Our task is rather to show that even the sentence is not a self-contained, self-sufficient unit of speech. Exactly as a single word is save in exceptional circumstances meaningless, and receives its significance only through the context of other words, so a sentence usually appears in the context of other sentences and has meaning only as a part of a larger significant whole. I think that it is very profitable in linguistics to widen the concept of context so that it embraces not only spoken words but facial expression, gesture, bodily activities, the whole group of people present during an exchange of utterances and the part of the environment on which these people are engaged.”

According to this view, both the context of situation which refers to the immediate “environment in which meanings are being exchanged” (Halliday & Hasan, 1985) and the *co-text*, that is, the linguistic context itself, are decisive agents in meaning-making.

Later on it was John Rupert Firth who picked up from Malinowski’s ‘context of situation’ to keep elaborating his linguistic model and eventually founded the London School of Linguistics. This framework placed the study of meaning as the core of linguistics, in contrast with the approach followed by American Structuralism, with Bloomfield as the head, which was the dominant trend at the time and insisted upon excluding meaning from language studies. Although he is best known for laying out the basis for the analysis of language, he also concentrated on the study of phonology, designing a model that he called ‘Prosodic Analysis’. His ideas echoed in the work by M.A.K. Halliday, who happened to be one of Firth’s most steadfast followers. Halliday continued Firth’s emphasis on the function of language in context, but expanded it to create his Systemic Functional Grammar.

Halliday conceived of his Systemic Functional Grammar as a **social semiotic approach to language**, "not in the sense of a system of signs, but a systemic resource for meaning" (Halliday, 1985:192). It receives the label of functional because language is not only considered a mere means to convey meanings, but **it is through language that actual meanings get construed and realized**. So language is functional in itself because it is used to do things. Learning in the tertiary education setting where this study takes place is realized through language. The teacher and the students take part in the construction of

knowledge by means of communicating through a linguistic system so that the latter become fully-fledged members of a community of practice. This premise is a move away from the conduit models of language that seemed to prevail during most of the twentieth century and which conceived of learning as the simple transmission of knowledge from the teacher to the passive students through the means of language, which was thus just a medium that allowed this knowledge transference (Freire, 1983; Christie, 1990; Wells, 1992). With the inception of systemic functional linguistics language gains a new nature. It is now recognized as a conventionalized semiotic system by which meanings come into existence and, in fact, learning a language involves learning **how to mean in context** (Halliday, 1975). From this follows that language use entails making choices from a wide range of linguistic forms available depending on the appropriateness of the context in which meanings are construed.

Language as a semiotic system is made of signs which are, in turn, composed of contents, which refer to the actual meanings to be communicated, and their expression, which is the realization of that content as encoded by social convention. These are new labels employed to address what Ferdinand de Saussure (1857 – 1913), Swiss linguist considered the father of Linguistics and the founder of Semiotics, coined as *signified* and *signifier* regarding the two sides of the sign. Language provides plenty of choices, in the form of linguistic structures, to construe meaning taking into account that it is up to the language user to decide on the linguistic realization that best adjusts to the meanings that are to be conveyed for their further negotiation. What is crucial about these language choices is that they are finite sets of oppositions. The relationship between the content and the expression that encodes content is arbitrary, indicating that the association of content and expression is a culturally accepted relation shared by all the members of a language community. Therefore, the substance of linguistic signs does not carry the weight of the meaning, what really matters is the relationship that the sign holds with other signs. In this way, oppositions are created and the meanings of words become discrete and unique, compelling language users to decide the most appropriate sign, against the background of all the different forms available in the language system, to achieve their communication goal.

According to systemic functional grammar, linguistic signs can enter into two kinds of relationships with other signs: paradigmatic and syntagmatic. These relations are typically represented in two perpendicular axes. While the syntagmatic axis considers language in terms of the order of its linguistic elements, the paradigmatic axis considers language as the options available to substitute words in the different contexts in which they take place. These two contrasting relationships are also commonly referred to as *chain* and *choice*. On the one hand, language is seen as a chain in the light of the grammatical functions that impose a fixed order in the elements of sentences. On the other hand, language provides plenty of choices to convey meaning taking into account one sign and the rest of the signs that could also be selected in its place. This study is, as a result, interested in analyzing the ‘discourse strategies’ used by lecturers when delivering the same contents through different languages to throw some light in teachers’ choices of linguistic devices and whether these choices vary or remain the same irrespective of the language in which communication is being held. Teachers have at their disposal endless linguistic choices in order to convey their knowledge and get it across to their audience. Therefore, it is their own (un)conscious decision to select their preferred ways of delivering content. In the particular case of this research it could be expected that lecturers may make use of different ‘discourse strategies’ with varying frequencies and functions depending on the actual communicative needs that they may face (see Part III for actual analysis and results).

### 2.2.1. Context of culture: Genre

As was aforementioned, although the relation between content and expression is capricious and differs from language to language, it is a culturally established social convention. In fact, the meanings that are expressed by language are contingent on the social purposes that they try to meet. What is more, “the form of human language is as it is since it co-evolves with the meanings which co-evolve with the community’s contexts of social interaction” (Hasan, 1992:24). The choice of particular linguistic forms and, as a result, language use in

general varies throughout the different social scenarios that are embedded in a culture. In other words, language users would opt for one or other ways of encoding meanings depending on whether they are going to buy tickets to go to the cinema, they are in an interview to apply for a job or recapping their day to their mothers over the phone. Since the things that want to be accomplished are different, so is the language used for those purposes on the grounds that things get realized through language. This influence of the context of culture on language has been glossed in SFL in terms of **genre**.

As defined by Martin (1984: 25), “a genre is a staged, goal-oriented, purposeful activity in which speakers engage as members of our culture”. In the particular case of the present study, the context of culture is represented by university lectures. A lecture could be regarded as a genre since it is a social activity that promotes the collective development of learning by carrying out a sequence of identifiable phases in which speakers of a culture take part in order to attain certain educational goals. What is more, the language employed in lectures is characteristic of that exclusive context as a genre and differs from the type of linguistic forms, meanings and functions that are articulated in other communicative scenarios. This is precisely what makes lectures be objects of interest and one of the main reasons supporting the importance of the current research. Analyzing the language use that takes place in university gatherings as cultural and social conventions may enlighten the ways in which meaning is exchanged and negotiated among participants of the same or different culture. What is more, since this research takes into consideration the uses and functions of two different languages as media to encode meaning, the employment of linguistic devices may therefore reflect how two different cultures encode meaning and how this meaning is transmitted according to different socially construed mindsets and communication systems. This study may serve this purpose on the grounds that it analyzes the ‘discourse strategies’ on which lecturers draw when delivering the same subject contents through different languages and, consequently, whether the use of one or another strategy may be influenced by the linguistic code employed.

When involved in the social genres embedded in the particular context of a culture, language, as a complex semiotic and functional system, does not only

encode one meaning, but a number of them in concert. According to the systemic functional model and on the plane of genre, language captures three meanings, also known as **metafunctions** (Halliday & Matthiessen, 2004: 29): Ideational, interpersonal and textual.

The *ideational metafunction* addresses the social world and tries to make sense out of experience. It views clauses as representations and employs transitivity as its major grammatical system. The *interpersonal metafunction*, for its part, focuses on the enacting of social relationships, that is, it deals with the interaction taking place between speaker and hearer. In this case, clauses are considered exchanges and it makes use of mood as its grammatical system. Additionally to these two fundamental meanings of language, there is a further one: the *textual metafunction*. It somehow tends to be considered as separate from the other two because this third function is intrinsic to language, as opposed to the previous ones. It refers to how the ideational and interpersonal meanings aforementioned can be realized as information in the form of a text (either spoken or written). Therefore, it conceives clauses as messages and it is concerned with the flow of information in relation to the theme and the rheme.

In the lectures analyzed for the present study, as in every other genre, these three kinds of meaning also come into play. First, the **ideational metafunction** refers to the general context of university education and to the realm of Business administration studies in particular, since that is the discipline analyzed for this research. In fact, it is interested in how the content knowledge pertaining to that disciplinary area is represented and realized through the language employed in the classroom. Second, the **interpersonal metafunction** is concerned with the social relationships between participants and, more specifically, how the roles and statuses of teacher and students are reflected and enacted through language. Thirdly, the **textual metafunction** concentrates on how content is transmitted as spoken and written language so that the knowledge to be learned reaches the audience in a cohesive and coherent fashion.

However, culture as an extra-textual element is not the only context that impacts and gets impacted upon by the meaning construed through language,

the context of situation and the textual environment itself also play an important part.

### 2.2.2. Context of situation: Register

There is a second level of context, apart from the cultural one, that also serves to anchor the meanings conveyed through language. It is the **context of situation**, which restricts the appropriacy of using a particular genre and, at the same time, provides clues about the topic, the participants and the role of language involved in the communicative situation taking place (Eggins, 2004: 87). Accordingly, the language we use is largely determined by the specific circumstances that characterize the immediate context of situation that sustains the language event; what in SFL has been described as **register**. Furthermore, within the plane of register there are three particular variables that actually structure meaning and which shape language depending on how they combine regarding the nature and aim of the event: *Field*, *tenor* and *mode*.

**Field** is defined as the situational variable that represents the activity and the consequent main topic addressed with language. The most explicit influence of field on language may be disclosed along a continuum in which specialized linguistic forms would be placed on one extreme and common everyday language on the other extreme. This continuum emerges from the existence of commonplace and professional situations that require a certain language variety in order to meet the diverse purposes they impose. Field translates into language in terms of the degree of technicality encoded in both the lexis and the syntax employed to create meanings alongside the extent to which assumed knowledge is shared by the participants, that is, whether the field is so mundane that basic common world knowledge is sufficient to understand meaning or whether it moves away from that and into specialized accepted knowledge, only accessible to those people familiarized with the technicalities of the topic. Field in the context of this study is thus described in terms of the academic areas under scrutiny and, as a result, it may offer some variation since they come from two different disciplines. The field of some lectures pertains to the area of Consumer Behavior, whereas some others are framed within the area of Financial Accounting. Therefore, the lexis and the



grammatical structures realized in lectures as part of teacher and students' communicative choices may differ from one content subject to the other.

**Tenor** is the dimension in charge of defining the status and role of the participants engaged in the communicative activity as well as the relationship established between them. The overt expression of tenor in language moves along a continuum that ranges between formality and informality. According to Poynton (1985) there are three dimensions that condition the more formal or informal nature of a situation type: (i) power, referring to the balanced status of the interactants or the status of subordination between them, thus creating equal or unequal relationships; (ii) contact, dealing with the frequency of connections between participants, which end up determining if they are close people or just acquaintances; (iii) affective involvement, concerned with the emotional commitment experienced between the parties in the event. All these three dimensions result in different language choices that could be positioned at varying distances from the formal/informal poles of the tenor continuum. Consequently, tenor in all lectures studied makes reference to the relationship between lecturer and students and among students. Although classes are becoming more egalitarian places, the role of students is still subordinated to that of the teacher, who is in charge of managing the social world of the classroom and who is the most knowledgeable and experienced figure in a lecture. This contrasts with the relationship among students, who hold equal status in the lecture as classmates. It is extremely interesting to see how language use can trigger temporary shifts in the more traditionally hierarchical roles found in university contexts, as will be exemplified in the case of language questions (see section 6.3.5 for further examples).

Finally, **mode** refers to the role played by language in a communicative interaction as stemming from the concept of distance, which encompasses both interpersonal and experiential distances. Whereas interpersonal distance contemplates the possibility of immediate and direct feedback between participants, experiential distance relates to whether language involves the actual action of the event or whether it acts as a complement in the situation. The reflection of distance and, consequently, mode in language materializes in

the degree of grammatical complexity together with the lexical density of the language choices. These linguistic features, in turn, lead to the main differences between spoken and written language. Hence, mode will focus on language as the medium of instruction in the lectures, which will be used to mark more or less distance and authority between participants. The predominant mode in the lectures is spoken and, as a consequence, the main features of language in face-to-face communication will emerge. In fact, it will be later explained that some 'discourse strategies' occur as typical traits of the oral mode of language. This will be the case of fillers and omissions (see sections 6.2.1. and 6.2.5. for further examples). Sometimes, written language will also have a part since there is use of textbooks, handouts and PowerPoint presentations, and practical activities are usually written down. Likewise, mode will examine the kind of spoken language demanded by the lecture, that is, since these lectures are specialized educational events at tertiary level, technical vocabulary pertaining to the field is likely to reign in the discourse of the participants, outweighing more common day language (see section 3.4.3. for further explanations on this matter).

### 2.2.3. Textual context: Cohesion and Coherence

So far, the influences of the broad concepts of culture and situation within which lectures as language events occur to realize meanings have been considered. However, there is a third component which also has an effect on language use:

#### **The textual context.**

Meanings are encoded in language in the form of texts. The concept of text refers to "any passage, spoken or written, of whatever length, that does form a unified whole" (Halliday & Hasan, 1976: 1). Therefore, language also holds an internal structure that makes sense out of the meanings that it encodes and conditions. This language property that binds all components of texts together as a unified block is referred to as **texture**. Texture is the result of the nature of language as a semiotic system with creative potential, through which a limitless number of meanings are construed by the combination of a limited number of expressions. This is possible by means of the lexico-

grammatical system comprised in language. This system allows the association of the different linguistic units into assorted grammatical structures, and it is precisely the many grammatical sequences that language allows that account for the difference in meanings.

In the lexico-grammatical level texts exhibit certain units organized in a ranked constituent architecture, in such a way that they are ordered according to grammatical strata that range from the biggest to the smallest elements, implying that the biggest unit is composed of one or various smaller units that constitute the inferior levels. Subsequently, texts are created by the combinations of clause complexes, which are made of clauses which, in turn, are formed by phrases that happen to be the result of the binding of words which, at the same time, consists of groups of morphemes. This grammatical constituent scale takes place in both the expression and the content planes of language. This internal and meaningful linking of all the parts of the compositional structure of a text characterizes it as a cohesive unit in itself. **Cohesion** in a text can be achieved through the use of a variety of linguistic resources such as reference, and lexical and logical ties (Halliday & Hasan, 1976, 1985; Martin, 2002).

For a text to succeed in the construction of meaning, not only patterns of cohesion are required, but it also needs to be coherent. **Coherence** rises from the relationship between that text and its extra-linguistic context. As has been previously explained, the text needs to point at the social and cultural contexts within which it occurs so as to be understood by all the participants in the communicative event. So, although cohesion and coherence do not receive a central focus of analysis in the present study, as just explained, their presence is necessary for communication to thrive. For this reason, when lecturers make (un)conscious linguistic choices, they always may have in mind the concepts of cohesion and coherence as key aspects for their messages to be understood and grasped by their students. Besides, the fact of linking their current information to other elements of the contexts of culture, situation and co-text may be a beneficial way of offering scaffolding (see section 2.1. for further explanation) and relating contents to students' knowledge of their world and

particular interests. Besides, there seem to be certain ‘discourse strategies’ whose uses function towards creating cohesion and coherence within the immediate classroom talk (co-text), and also binding together the content of a particular lecture, and the content of several lessons so as to build and give shape to the entire course. Repetition will be one of the strategies working towards this end (see section 6.2.4.).

Systemic functional linguistics is then concerned with analyzing the meanings construed by language at different levels of realization: At a cultural level, at a situational level and at a textual level. However, this linguistic model works as a whole since all these meanings come together as components of language as a single entity. In Halliday’s (1973: 34) own words, “the internal organization of natural language can be best explained in the light of the social functions that language has evolved to serve. Language is as it is because of what it has to do”. As a consequence, the two planes of language, genre and register, and the different meanings comprised in both of them can be mapped onto each other; establishing a tied connection between language metafunctions and register variables that come into existence in the educational scenario that becomes object of the present study as follows:

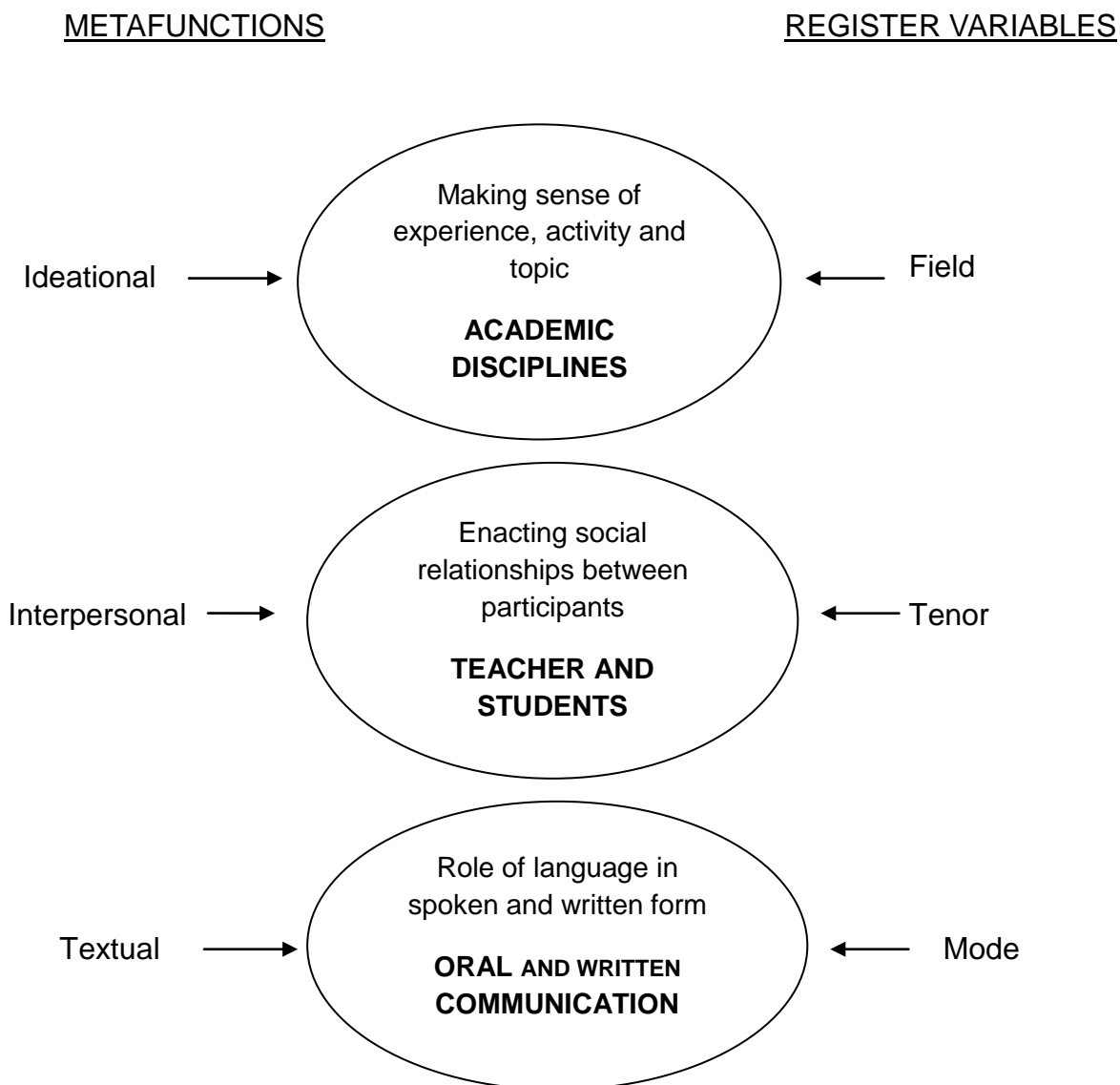


Figure 2. Relationship between metafunctions and register variables (own source)

The overall organization of language as explained by SFL acquires the form that is illustrated in Figure 3.

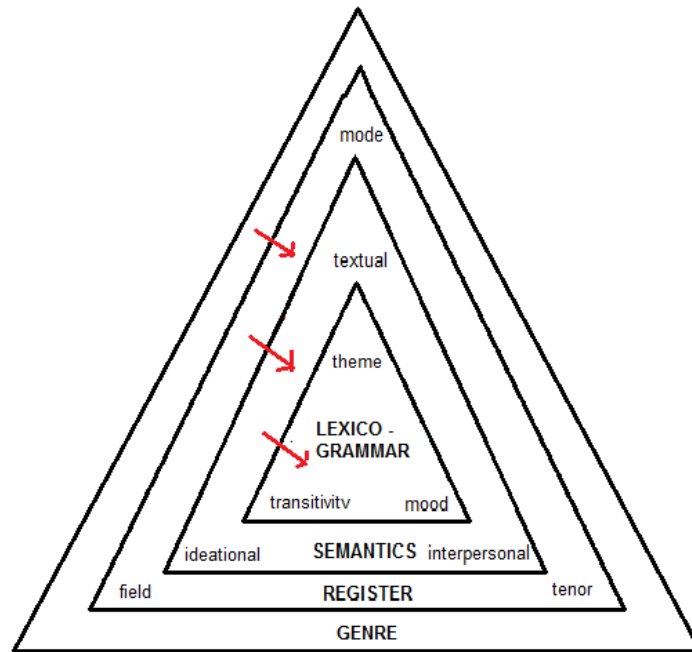


Figure 3. Context, semantics and lexico-grammar (taken from Eggins (2004: 112))

### 3. Research Conceptualization: From Bilingual Education to CLIL and EMI

#### 3.1. EMI antecedents

The concept of bilingual education has gained momentum in the last few decades, however, it dates back to the time when the Akkadians conquered the Sumerians in the Middle East around the third millennium BC (Mackey, 1978: 2; Mehisto, Marsh & Frigols, 2008: 9). This territorial occupation resulted in the conquerors learning the local language of the conquered by studying disciplines such as theology, botany or zoology. Bilingual education has taken place for political or migratory reasons since then. A well-known example is the Roman Empire expansion, which unlike the Akkadians, imposed their language to all the different regions they conquered in order to ease communication and relations. At this time, it was common to learn through a language other than one's own, although it was a luxurious practice typically reserved for the privileged social classes. Nowadays bilingual education has a potential role to play since the unification and integration of diverse groups of people and cultural communities is a reality. In fact, the objectives that support the implementation of bilingual education are numerous (Ferguson et al., 1977):

1. To socialize people for full participation in the community by assimilating individuals or groups into the mainstream of society.
2. To unify a multilingual society creating a multi-ethnic, multi-tribal, or multi-national linguistically diverse state.
3. To enable individuals to communicate with the outside world.
4. To provide language skills which are marketable and afford employment and status.
5. To preserve identity, whether ethnic and/ or religious.
6. To reconcile and mediate between different linguistic and political communities.

7. To socialize an entire population by spreading the use of a colonial language.
8. To strengthen elite groups and preserve their privileged position in society.
9. To ensure equal status in law to languages of unbalanced status in daily life.
10. To deepen an understanding of language and culture.

In the decade of the 90s a new project that attempted to consolidate the political European Union by increasing internationalization and mobility among the different member states emerged. Such a project called for specific policies, one of which targeted education in general and languages in particular. The European Union (EU) thus established multilingualism at the core of the European policies and as the heart of a new move towards unification. In 1995 a White Paper titled “Teaching and Learning: Towards the Learning Society” (European Commission, 1995) was issued, which introduced a tenet by which all citizens in Europe should be able to speak two languages other than their mother tongue. To facilitate compliance with this measure, two instruments were also proposed: (i) The Common European Framework of Reference for Languages: Learning, Teaching, Assessment (Council of Europe, 2001a) and the European Language Portfolio (Council of Europe, 2001b). While the first tool was designed as the explicit description of possible objectives, contents and methods in second and/or foreign language learning so as to provide a common basis throughout the European Union; the second is an instrument for language users to record their linguistic achievements and their experiences of learning and using languages.

The impact of bilingualism as a political construct in Europe saw its development accelerated by several factors other than political interests, basically, the new pedagogical insights in education and the teaching and learning processes, and the technological progress, all of which was also supported by the lessons learnt from previous bilingual experiences in the



United States and Canada (Pérez-Vidal, 2009). Soon the need for a new term that would account for this innovative approach to bilingualism arose, not without considerable scholarly debate (Smit & Dafouz, 2012), thus giving birth to the concept of Content and Language Integrated Learning, which has been defined as

“a dual-focused educational approach in which an additional language is used for the learning and teaching of both content and language. That is, in the teaching and learning process, there is a focus not only on content and not only on language. Each is interwoven, even if the emphasis is greater on one or the other at a given time. CLIL is not a new form of language education. It is not a new form of subject education. It is an innovative fusion of both” (Coyle et al., 2010: 1)

The aforementioned factors that served as basis and spring for the natural development of CLIL as a European construct are now explained in more detail, together with its main constructs and theories.

#### 3.1.1. Bilingualism in the present era

##### 3.1.1.1. The Case of the United States

As Crawford (2004: 59) affirms, “language diversity in North America has ebbed and flowed, reaching its lowest-level in the mid-20<sup>th</sup> century. But it has existed in every era since long before the United States constituted itself as a nation”. As a response to this language variety which typically results from fluxes of immigration, the United States has adopted a range of measures through time, ranging from placing immigrant children in mainstream programs in an effort to assimilate them into the school system and the target society to teaching them through their native language until they reached the appropriate L2 language level to join the regular class.

All throughout the 19<sup>th</sup> century English monolingual instruction was the predominant trend, although there also existed some instances of dual language programs, in which classrooms were shared as educational settings for roughly the same number of minority language students and majority language students, using both languages as media for instruction (Wiley, 1998).

In the next century perceptions and attitudes towards bilingual education suffered a major change largely determined by a dramatic increase in the number of immigrants entering the States, bringing with it a fear of foreigners and their irremediable integration in society. In view of this situation, in 1919 the U.S. Bureau of Education forced states to only offer instruction through English. Well into this century, in 1964 the Civil Rights Act prohibited ethnic discrimination and lessened negative attitudes towards racial groups. This seemed to pave the way for the setup of some bilingual schools such as the dual language program that was established in 1963 by Cuban exiles in order to educate their children during their then assumed temporary stay in the States (Baker & Jones, 1998). Some years later, in 1968, the Bilingual Education Act, which authorized the investment of federal funds in the education of speakers of other languages as well as minority language students, was put into force. This led to transitional bilingual education, which allowed minority language students to use their mother tongue until they became sufficiently proficient in the majority language so as to be incorporated in mainstream classes (Wiese & García, 2001). However, strong movements against bilingualism erupted in the 80s supported by the federal government decision to side with mainstream education, now also referred to as submersion, for immigrants. Consequently, minority language speakers were educated through the majority language exclusively. A further step against bilingual education proceeded to its complete elimination when in 2001 Congress passed the “No Child Left Behind” legislation, which now considered minority language students as English language learners. Although strong English-only and assimilation policies are still nowadays being implemented, there seems to also be room for some dual immersion programs, bilingual programs that try to revitalize indigenous languages and heritage language maintenance programs. However, bilingualism and the education of immigrants is still a quite controversial topic in the States (Baker, 2011).

### 3.1.1.2. The Case of Canada

Unlike bilingualism in the United States which, has been fundamentally caused by social and political reactions looking to assimilate migration trends in the country, bilingualism in Canada is generally represented by immersion programs which were linguistically-driven. What is more, what makes Canadian French immersion programs so appealing and worth mentioning is that they have been the object of intensive long-term investigation (Genesee, 1987; Lambert & Tucker, 1972; Swain & Lapkin, 1982) and important and revealing results and conclusions yielded from them have actually become relevant for the implementation of other bilingual programs such as the European CLIL approach. Such programs “were initially developed to provide majority-group English-speaking Canadian children with effective means of attaining proficiency in French, Canada’s other official language” (Genesee, 1994: 1). They came into being in 1965 as radical educational experiments and were offered in three major variants: (i) early immersion, typically starting in kindergarten or exceptionally in grade 1; (ii) middle immersion, beginning in grades 4 or 5; and (iii) late immersion, initiated in grade 7. The common features in all these types of immersion programs are that they supply 50% of instruction through French as the target language advocating for additive bilingualism. In fact, exposure to the L2 is mostly restricted to the classroom, whose participants tend to be bilingual teachers, and students possessing similar limited levels of the target language (Swain & Johnson, 1997). The program carried out in St. Lambert, a suburb of the Canadian city of Montreal, is frequently mentioned as a successful example of early total immersion, where students went from being 100% immersed in the target language at an early age to being 50% exposed to the L2 in the last years of schooling.

Research evaluating these programs has either been process-oriented, thus concentrating on analyzing in a qualitative fashion the different models in terms of teachers’ and students’ beliefs, behaviors and strategies; or product-oriented, paying more attention to the language and content outcomes as the results of the teaching and learning experience (Ruiz de Zarobe & Lasagabaster, 2010). Studies addressing the first strand have been more scarce and insufficient to gain valuable educational insights. As Genesee (1987:

18) points out as an example, “the virtual absence of information concerning the pedagogical and linguistic strategies used by immersion teachers” has made them “poorly prepared to train teachers in the most effective instructional strategies”; therefore, “a programme of research to investigate how teachers integrate academic and language instruction is called for”. Unlike this realm of research, evaluative studies on the outcomes of Canadian immersion programs have been quite prolific, allowing to draw significant and illuminating conclusions.

One of the main lessons learnt from this type of bilingual education is that the integration of academic content and second language instruction is much more effective than teaching both aspects in isolation. As research (Genesee, 1994; Cummins, 1998; Lyster, 2007) has consistently shown, immersion students achieve higher levels of second language proficiency in comparison with their non-immersion counterparts studying the language as a subject in itself. More specifically and highly pertinent to the present study, it has been discovered that immersion students performed well in terms of discourse and strategic competence. In fact, they seemed to be successful at deploying communication strategies that help them get their messages across, particularly through the use of code switching to their L1, gestures, all-purpose words and circumlocutions (Harley, 1984; Harley et al., 1990). In addition to these findings, it was also documented not only that students gained fluency and literacy in the L2 at no apparent cost to their L1 academic skills, but also that there is no obvious evidence of any slowdown or stagnation in terms of the subject matters taught through the L2, irrespective of the type of immersion experienced. Consequently, neither the native language development nor the academic achievement of immersion students appears to be negatively impacted (Genesee, 1994: 4; Cummins, 1998: 1-2). All these linguistic and academic gains are believed to emerge from the fact that immersion facilitates the embedding of L2 language learning in rich and meaningful communicative contexts where content subjects act as the natural detonator that boosts students’ learning potential.

However, not all that glitters is gold. In spite of the fact that research revealed immersion students’ attainment of native-like receptive skills,

productive skills seemed not to develop at the same rate (Lyster, 1987). Investigations indicate that L2 users of French perform well on reading and listening comprehension tests; in fact, they did as well as native French speakers (Genesee, 1978; Lambert & Tucker, 1972; Swain & Lapkin, 1982). However, they rarely reached the same level of competence when it came to speaking and writing skills. The reasons behind these results seem to lie in the nonidiomatic use of the language as well as in the lexical and grammatical resources of immersion students, which are not used incorrectly, but they do deviate from what is common or usual for L1 users of the language (Harley, 1992; Genesee et al., 1985). Genesee (1994) tries to throw some light on the existing gap between immersion students' receptive and productive skills. He argues that although these bilingual programs provide students with large amounts of comprehensible input, which according to Krashen's (1985) Input Theory and as evidenced by Canadian immersion programs results benefit students' level of comprehension, the ways in which language is used in these programs may not be well exploited. After analyzing this issue more in detail, it was observed that classes were of the transmission-oriented type (Cummins, 1996). In other words, lessons were teacher-dominant and immersion students were given few opportunities to engage in extended discourse and practice language orally. Therefore, there was a lack of interactive communication that seemed to place a restraint on students' productive development. Besides, Swain (1988) also found that teachers' speeches were oversimplified language patterns and that they directed correction to content, leaving language matters aside. This also signaled that the strategies employed by teachers in their classes may have not been optimal for fostering L2 learning (Swain & Carroll, 1987).

As a bottom line it could be concluded that research dealing with Canadian immersion programs has become a very important and insightful lesson to take into account towards the implementation of CLIL in European contexts. It outlined many of the benefits and good practices that could lead to successful language and academic content learning together with more problematic areas or issues and discussion surrounding how to tackle and prevent them.

### 3.1.1.3. The Case of Europe

Although bilingualism has been an existent reality in many of the member states of Europe (Eurydice, 2006; Baker, 2011), it started being conceptualized and implemented at a larger European scale and as a common project among all the countries belonging to this continent as part of the construction of the European Union. For this reason, a new name was needed since 'bilingualism' did not capture the new nature of this European construct. Content and Language Integrated Learning (CLIL) quickly gained acceptance and popularity, and the term seem to function well to refer to this educational scenario (Dalton-Puffer, 2007; Dafouz & Guerrini, 2009; Ruiz de Zarobe, Sierra & Gallardo del Puerto, 2011; Smit & Dafouz, 2012). The distinctive feature of CLIL when contrasted with forms of bilingualism, such as the ones implemented in the United States or Canada, is its multifaceted nature, as it encompasses a social level, an educational level and a linguistic and cognitive level (Pérez-Vidal, 2009: 1).

The social dimension makes reference to the multilingualism and multiculturalism rooted as the basis of a European ethos, which is in favor of preserving the cultural and linguistic heterogeneity that characterizes it. Consequently, educational policies must be geared towards transmitting and teaching values such as tolerance and respect for others. Within the educational dimension subject-content knowledge and learning skills are facilitated, mobility programs are promoted, socio-constructivist ideas and new views on the role of the teacher and the students in the classroom are accommodated and advantages in the technological field are incorporated. Likewise, methodological approaches regarding language learning and targeting the linguistic and cognitive dimensions have also been revisited and steered to guarantee the success of CLIL and a step forward in the building of a unified Europe. All these innovative changes, which will be addressed later on, rest upon important theoretical constructs that support the expansion and effectiveness of CLIL as a new educational approach.

## 3.2. The theoretical development of CLIL and its constructs

### 3.2.1. Communicative language teaching

In the twentieth century, communicative language teaching emerged as a major paradigm shift within language teaching. Deriving precisely from the changing educational realities in Europe, a new definition of language was introduced by British linguist D. A. Wilkins (1972, 1976, 1979). In his work, he broke with the so far traditional view of language as a mere grammatical and lexical system to disclose the nature of language as a meaning-making system. Based on this, Wilkins proposed a number of notional categories (including time, sequence, quantity, location and frequency) together with functional categories (such as requests, complaints, offers, suggestions, etc) as the real meanings that language learners had to master to become competent language users.

Hymes (1972) argued that a different theory of language was needed on the grounds that when a speaker uses language he/she does not only utter grammatically correct forms, but he/she also knows where and when to apply these sentences and to whom. His aim then was to design a theory that could account for real language in real use. Hymes' theory of communicative competence involved judgments of four kinds so as to provide a link between linguistic theory and linguistic use: (i) systematic potential, whether (and to what degree) something is formally possible; (ii) appropriacy, whether (and to what degree) something is appropriate (adequate, happy, successful) in relation to a context in which it is used and evaluated; (iii) occurrence, whether (and to what degree) something is in fact done, actually performed, and what its doing entails; and (iv) feasibility, whether (and to what degree) something is feasible in virtue of the means of implementation available (Hymes, 1972: 281). An influential theory of the function of language that complements Hymes' view of communicative competence is the one developed by Halliday (1970) (see section 3.2.1.).

From here on, it was clear that there was a new approach towards language learning in which communicative competence (Hymes, 1972; Canale & Swain, 1980), the development of the four language skills and the

interdependence of language and communication were placed as a goal. In fact, many other scholars and educational experts have attempted to refine the original notion of communicative competence. One of the most influential models was developed by Canale and Swain (1980) who identified four dimensions as components of this competence:

- a. Grammatical competence, which refers to the mastery of the linguistic code.
- b. Sociolinguistic competence, which refers to the understanding of the social context, the relationship between the participants and the purpose of the communication.
- c. Discourse competence, which has to do with interpretation of the message in relation to the entire discourse or text.
- d. Strategic competence, which is concerned with the coping strategies used by speakers to ease communication.

In spite of all the further extension and elaboration of this and other models of communicative competence, the most significant features of this communicative view of language that constitute its basis as a language theory include the following (Richards & Rodgers, 2001:161):

1. Language is a system for the expression of meaning.
2. The primary function of language is to allow interaction and communication.
3. The structure of language reflects its functional and communicative uses.
4. The primary units of language are not merely its grammatical and structural features, but categories of functional and communicative meaning as exemplified in discourse.

The natural development of this communicative approach paved the way for new language learning methods, pedagogies and approaches. CLIL is one of them.



CLIL has challenged traditional pedagogies since, as noticed by Kees de Bot (in Marsh, 2002: 32),

“it is obvious that teaching a subject in a foreign language is not the same as an integration of language and content (...) language teachers and subject teachers need to work together (...) [to] formulate the new didactics needed for a real integration of form and function in language teaching”

Under these new educational circumstances brought about by CLIL, the linguistic and pedagogical principles underlying effective classroom practice need to be reviewed and adapted to assure quality in diverse educational contexts (Coyle, 2006 :3). Consequently, a number of frameworks, especially regarding language use, have been proposed as powerful tools so as to safeguard the learning and teaching of both subject and language jointly. The most dominant of these frameworks are presented next.

#### 3.2.2. The Language Triptych

Since CLIL implies the development and learning of *both* content and language alike, “using language to learn is as important as learning to use the language” (Coyle et al., 2010: 35). The big dilemma present in CLIL educational settings then is that students’ learning process is realized through the language used as the vehicle of instruction, since as advocated by socio-cultural theories learning takes place by means of interacting and co-constructing meaning with others (in this case classmates and teachers), but at the same time students may not have the language resources needed to realize those meaningful communicative exchanges. It could be the case then that CLIL students experience a gap between their linguistic competence and their cognitive functioning that may impede their content and language learning process. What is more, the language that students may require to accomplish their communicative needs in relation to the content that they are learning may not necessarily follow the grammatical sequence as taught in conventional language instruction. This situation called for an alternative way of supporting language use in CLIL classrooms. Snow, Met and Genesee (1989) became aware of a similar problem and already identified *content-obligatory language*,

essential for content learning, and *content-compatible language*, complementary language to support that learning. Drawing on their work, as a lesson learnt from the Canadian experience on immersion, Coyle (2000, 2002) presented a new conceptual representation of language learning and using as illustrated in Figure 4.

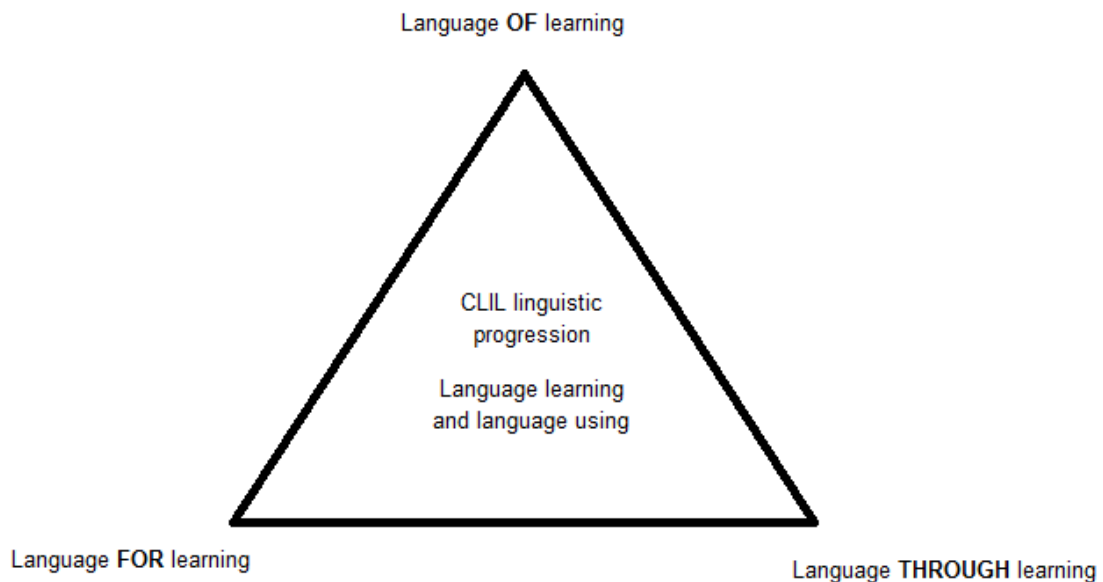


Figure 4. The language triptych (adapted from Coyle et al., 2010: 36)

Coyle's (ibid.) contribution adds a new perspective to the analysis of language learning and using in CLIL classes as it considers it from three interrelated angles: Language *of* learning, language *for* learning and language *through* learning. Language *of* learning involves the language that students need to master in order to access the main concepts and skills that pertain to the subject matter they are studying. It is then subject-related. Language *for* learning, in turn, refers to the language the students need to master to operate in the foreign language. Therefore, it is the language required to communicate meanings effectively and succeed in the natural interaction being displayed in the learning context, for example, working in groups, asking questions to the teacher, drawing conclusions and so on. The third dimension, language *through* learning, maps language onto students' thinking processes. It refers to the language progression that takes place when as the cognitive need for

communication becomes more complex and demanding, so becomes the language gains and vice versa. As a consequence, both thinking and language gains must accompany each other and go hand in hand in the learning process.

#### 3.2.3. BICS and CALP

Another contribution deriving from the Canadian immersion programs and their evaluation that has served the CLIL approach in its implementation resulted in the distinction between basic interpersonal communicative skills (hereinafter BICS) and cognitive academic language proficiency (hereinafter CALP).

Cummins (1980, 1984) undertook the analysis of 400 teacher referral forms<sup>9</sup> and psychological assessment of students in the Canadian school system. These reports reflected that students who could communicate easily and fluently in the L2 language seemed to perform poorly on English academic tasks in formal settings. This apparent unbalance was also underlined by the reanalysis of language performance data carried out by the Toronto Board of Education (Cummins, 1981). Therefore, a distinction was drawn between the linguistic abilities needed and employed to carry out everyday conversation, that is, social language (BICS) and the specific linguistic competence required to understand and perform in the academic world (CALP). The results yielded from the aforementioned studies disclosed that it usually takes up to two years to master BICS while it could take between 5 and 7 years to develop a command of CALP.

The pedagogical implications of the distinction between BICS and CALP led Cummins to elaborate a framework that clearly helps teachers differentiate the range of cognitive demands and contextual support that each particular classroom language task would ask from students since it is evident that learners would need special and extra support, guidance and scaffolding from teachers in order to become proficient and competent users of CALP. This model presented by Cummins consisted of two intersecting continua: one

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<sup>9</sup> A referral form is a document used by schools detailing some form of a student's misbehavior and listing the actions taken before and after the student's receipt of the referral.

signaling the cognitive load of task and thus ranging from cognitively undemanding to cognitively demanding, and the second one differentiating between context-embedded and context-reduced activities. While the former pole of this continuum refers to students' ability to actively negotiate and understand meanings thanks to the help of situational clues, the latter involves students' reliance on linguistic cues to make effective communication.

Other theorists remodeled different accounts of the very same reality. For example, Gibbons (1991) would discriminate between playground language and classroom language; thus, noting the difference between the language used by children in the playground aiming at making friends, joining games and socializing in general, and the language used to develop higher-order thinking abilities and skills.

Cummins' framework will be further discussed next since it was adapted to accommodate the CLIL reality more faithfully.

#### 3.2.4. The CLIL Matrix

While the Language Triptych may assist teachers in analyzing, organizing and structuring the language that their students may need to use in class to communicate and foster learning, the CLIL Matrix readjusted from Cummins' (1984) model might also be a convenient tool when trying to reach a balance between students' linguistic and cognitive needs required in classroom tasks.

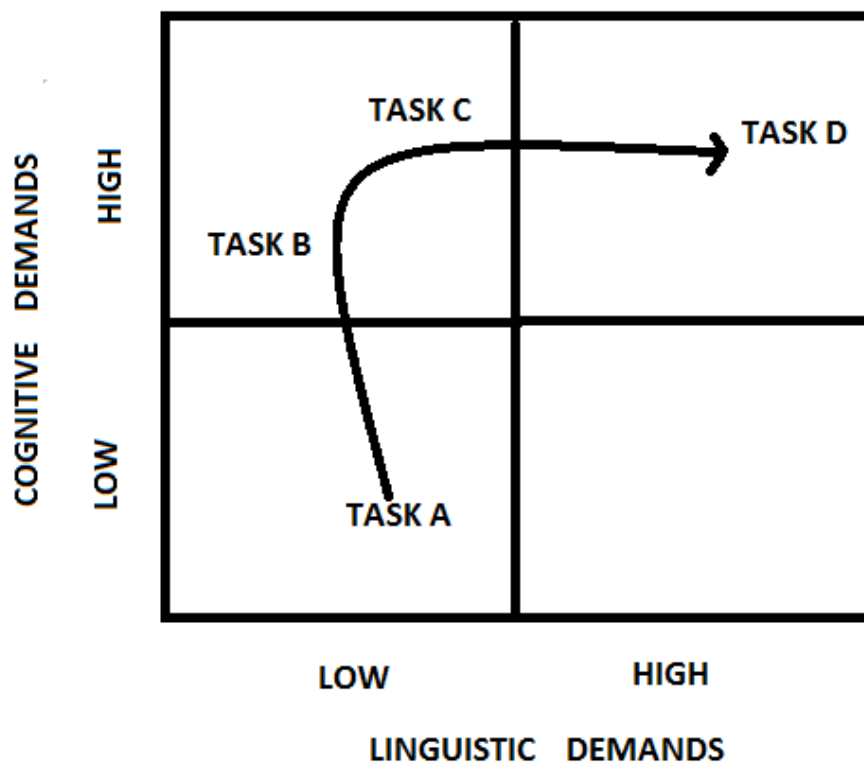


Figure 5. The CLIL Matrix (adapted from Cummins, 1984)

This four-quadrant matrix serves as a pedagogical tool to keep track of students' linguistic and cognitive progression in class. Quadrant 1 may be just an initial and brief first block that instills confidence and acts as a springboard for students to move to quadrant 2. This progression from step 1 to step 2 can be translated into a change from a review of work, topics and language already familiar to the learners to the introduction of new knowledge whose co-construction and understanding may be contingent on linguistic resources readily available to the learner. Following a logical evolution along the matrix, the following tasks will increase students' cognitive load while pushing them to the extension of their language repertoire. At this point, it is deemed crucial to support students' by means of scaffolding to make the task linguistically and cognitively accessible. Finally, those activities framed in quadrant 4, which involve new content and language knowledge, may be approached through collaborative work to ensure students' successful understanding and subsequent learning.

An alternative or complementary tool that can help teachers in gauging and monitoring the cognitive load imposed on students through the tasks presented in class is Bloom's taxonomy of Educational Objectives (Bloom et al., 1956). The intention behind this classification was to design a scale that would promote three main domains of learning: (i) the cognitive domain (knowledge and thinking skills), (ii) the affective domain (attitudes, feeling and emotions), and (iii) the psychomotor domain (manual or physical skills). Bloom identified assorted thinking skills and abilities associated with these domains and ranked them according to the cognitive effort that each required; hence suggesting a pyramid-like progression from lower-order thinking skills (also known as LOTS), placed as the bottom, to higher-order thinking skills (also known as HOTS), situated at the top.

Although Bloom's model succeeded in demonstrating a progression from less to more complex skills within the domains of affection, cognition, and to a lesser extent within the psychomotor realm, it was subject to a later revision by Anderson and Krathwohl (2001), former students of Bloom. The outcome was a change in the labels of the categories, which went from noun to verb forms, and their rearrangement in the scale as well as the incorporation of a new knowledge matrix that included metacognitive level, absent in the previous taxonomy by Bloom.

From a pedagogical perspective, teachers can make use of this model conceiving its ranks as levels of difficulty posing an increasing cognitive demand as the abilities and skills suggested move from bottom to top (see Figure 6).

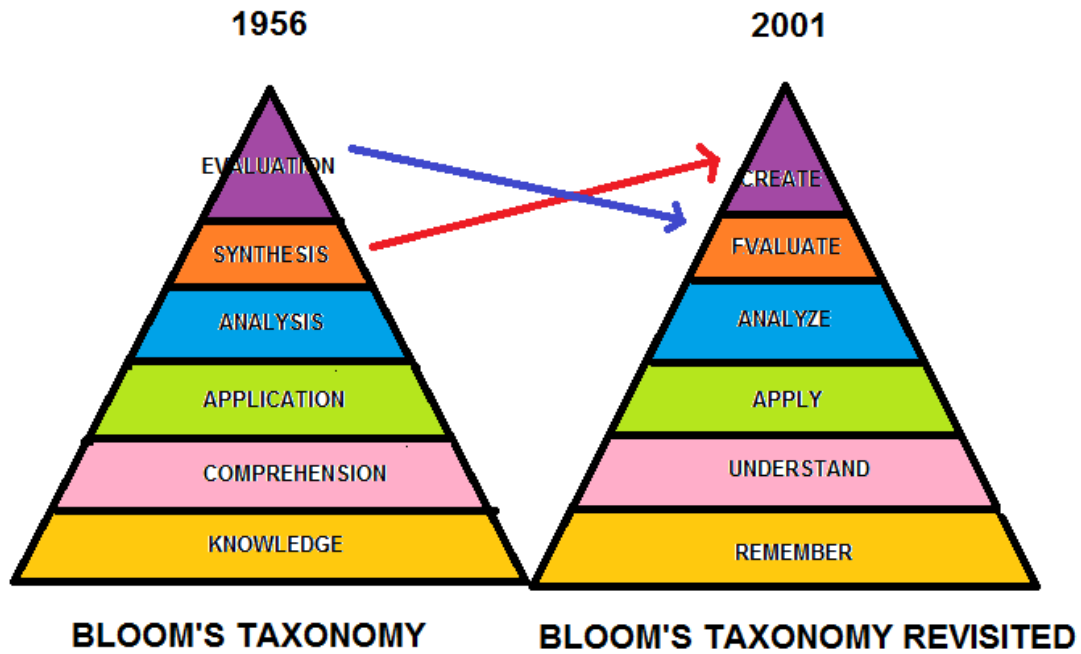


Figure 6. Bloom's taxonomy and Anderson & Krathwohl's taxonomy

### 3.2.5. The 4Cs Framework

As has just been hinted, cognition plays a fundamental role in CLIL since the development of both content and language takes place through cognitive and thinking skills, and it is the improvement of these skills that also shapes and facilitates learning. Students must constantly be cognitively challenged and must be also aware of the learning process that they are undergoing. This learning process occurs within a specific context that happens to be determined by the culture of students' society. Thus, culture is another element that gets transmitted through both the content and the language that learners manipulate and work with. To that end, CLIL is not limited to the integration of content and language, but also takes into account other aspects that are embedded in the teaching and learning process, which results in a symbiotic and interdependent relationship from which these four aspects benefit.

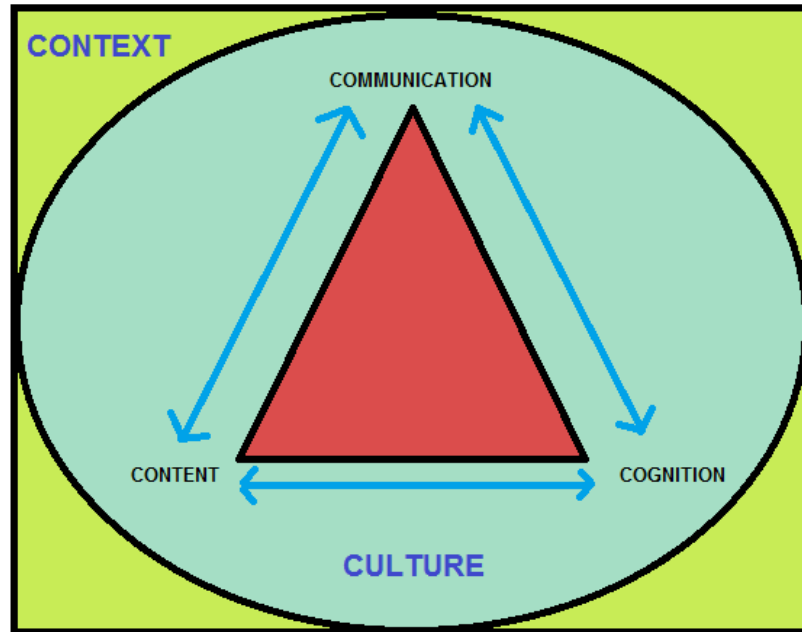


Figure 7. The 4Cs Framework

Figure 7 above displays the integrated matrix of these four key components in their representation of the holistic nature of CLIL:

**a. Content:** refers to the subject matter taught in the CLIL classroom. It will vary according to the different academic disciplines included in the curriculum and the diverse topics that each subject comprises. It will define the language that will be needed to and for communication.

**b. Communication:** concerns language learning and language use as represented in the Language Triptych. Communication is central to learning since it is through language that new knowledge is shared, understood and assimilated. Without language, the learning process will be incomplete.

**c. Cognition:** the intrinsic belief that students must be cognitively engaged for CLIL successful learning is deeply rooted in the work of constructivism and sociocultural theories, which acknowledged that learning is an active and social process that happens as the result of understanding, interpreting, assimilating and accommodating new



knowledge and information. For instance, according to Vygotsky, students will be able to learn if they are cognitively motivated so as to work within the fertile ground provided by the ZPD, which builds on students' existing knowledge and allows them to move forwards (see section 2.1.).

**d. Culture:** encourages students' development of intercultural understanding and global citizenship, which becomes expanded as learners interact with people from different cultures and simply with different ideas and ways of thinking. Culture is inherent in the way that content is expressed through language.

On the whole the 4Cs framework suggests that the progression in knowledge, skills and understanding of the subject content through the involvement in cognitive processing and the particular interaction of the communicative context is what will lead to the development of language knowledge and skills together with the acquisition of a deepening intercultural awareness; all these aspects clicking together as pieces of the same puzzle constitute instances of effective CLIL (Coyle, 2006).

## 3.3. CLIL Programs

### 3.3.1. CLIL in Europe

A dramatic increase in the availability of CLIL programs throughout Europe and Spain has been observed in recent years. The last comprehensive survey of European CLIL programs was completed in 2012 by the Eurydice network taking the academic year 2010-2011 as reference to gather data. At that time, CLIL was offered in the schools of nearly all European countries, more specifically, merely four countries did not include CLIL in their educational offer (Denmark, Greece, Iceland and Turkey). A broadly similar situation was reported in three other countries in which CLIL education was only offered in the form of pilot projects (the Flemish community in Belgium, Cyprus and Portugal). In opposition to these results, evidence showed that CLIL was the one and only

educational approach in three countries (the German-speaking community in Belgium, Luxembourg and Malta), thus becoming the mainstream way of instruction. In the remaining 22 European state members, CLIL was present in the education system in one way or another, displaying distinctive features depending on the structure of the program as well as the extent to which students were exposed to the L2. Therefore, what emerges from these data is the major expansion of the CLIL approach within European borders.

Due to the fact that the reasons and objectives lying behind the implementation of CLIL education vary widely across each European country, the programs themselves can also differ greatly from one another. When the languages of instruction are compared, it seems that English is the most used language as medium of instruction in nearly all countries and at all educational levels, followed by German and Spanish. It is also the case that the option of teaching subjects through regional, minority or second languages is offered in a high number of countries, as occurs in Spain.

As far as the availability of CLIL courses, in general CLIL is an available educational option in both primary and secondary levels all around Europe, although there are some countries in which the offer is restricted to secondary or even upper-secondary levels. Besides, schools are typically allowed to decide the content subjects that they want to offer through the L2. It seems to be a common practice to find arts, sports and environmental subjects taught through the target language in primary education, whereas the social and natural sciences together with art and physical education seem to be the chosen subjects for secondary levels.

Across Europe, it seems that the common tendency in both primary and secondary education is to find foreign language courses taught by some teacher other than the class teacher, that is, by specialist language teachers. In around two-thirds of European countries, language teachers teach either foreign language only, or two subjects, one of which is a foreign language. Although results show that in the majority of countries language teachers are either qualified to teach foreign languages only, or can also teach non-language subjects alongside foreign languages, the situation varies from country to

country. For example, in the French-speaking community of Belgium, Estonia, France, the Netherlands and Poland more than 70% of language teachers are qualified to teach foreign language only. However, there are seven countries in which more than 50% of language teachers are qualified to teach content subject alongside foreign languages (German-speaking and Flemish communities of Belgium, Bulgaria, Spain, Portugal, Sweden and Croatia) (Eurydice, 2006).

#### 3.3.2. CLIL in Spain

As pointed out by the general results dealing with the implementation of CLIL in Europe, this innovative methodological approach has also reached Spain and impacted upon its traditional educational system. In fact, “Spain is rapidly becoming one of the European leaders in CLIL practice and research” (Coyle, 2010). Its cultural and linguistic diversity seems to be the ideal breeding ground for the diversity of CLIL policies and practices across the different autonomous communities.

In the case of the Madrid area, which is the context in which the present case study takes place, the inception of CLIL was spawned from two different but concurrent bilingual programs. The first one was jointly hatched in 1996 between the Ministry of Education and Culture (now the Ministry of Education, Culture and Sports, MECD) and the British Council. The second one is the Comunidad de Madrid (CAM) bilingual project, which started being run in 2004. Both bilingual programs aimed at the teaching of content through a foreign language in the primary levels of education. As students attending both projects reached secondary education, the programs also expanded to cover the educational needs of these bilingual students throughout the new educational level they were entering to. Therefore, bilingual programs were likewise developed and implemented in secondary schools (Llinares & Dafouz, 2010).

As has just been explained, the implementation of CLIL programs in primary and secondary levels mostly occurred as the direct result of national educational policies, although it is worth mentioning that there are also cases of

grass-root initiatives of individual teachers and schools that saw the pedagogical potential of the integration of content and language teaching and learning processes (Dafouz & Guerrini, 2009). Yet, the situation is a completely different picture when it comes to CLIL in higher education (Dafouz, 2007). At tertiary level, bilingual programs have been implemented in a rather heterogeneous way since no top-down instructions have been established by educational authorities (Coleman, 2006: 5; Dafouz & Núñez, 2009: 101). Therefore, diverse bilingual realities have come into existence. While some private and public-run universities have entire bilingual programs taught through English at undergraduate level running parallel to conventional degrees; other high education institutions are just experimenting with isolated piloting courses.

Coleman (*ibid.*: 4) clearly identifies seven different forces that are likely to justify the increasingly predominant role that the English language plays at university: internationalization, student exchanges, teaching and research materials, staff mobility, graduate employability, the market in international students and CLIL. In addition, whatever the degree regarding the presence of English as vehicle of instruction may be, what is clear is that its importance is gaining weight across tertiary education and differentiation seems to be a driving force behind its implementation. English holds a central and “unrivaled position as the main language of dissemination of scientific ideas and an increasingly relevant language of education” (Dafouz & Smit, 2014). Since the number of students enrolling in university degrees seems to be declining notably in Spain, tertiary institutions feel the overwhelming need to make themselves stand out by becoming providers of added value to attract the student body (Dafouz & Núñez, 2009: 102); thus the innovative availability of learning through the English language seems to be the perfect means to that end. Consequently, English at university level functions as the language of communication, acquiring the role of *lingua franca* (Dafouz, 2008b).

At this point, it is deemed essential to clarify that the term English as a *Lingua Franca* (ELF) is merely used throughout this research to make reference to the fact that English works as the primary vehicle of communication among students who do not happen to share their mother tongue. The present study is more in alignment with the EFL notion since it develops in an educational

context where students voluntarily enroll in the English strand of the courses determined to improve their linguistic competence in the language as one of their learning objectives. Therefore, the English language is looked at as the foreign language (L2) of classroom participants, who seek to become better speakers mirroring L1 language users as models of reference for following the rule of what is considered the standard English system. This view clearly differs from the ELF perspective, which does not take nativeness as a model to mirror, but regards ELF as a legitimate variety of language in its own (Graddol, 1999; Jenkins et al., 2011)<sup>10</sup>.

## 3.4. English-medium instruction in higher education

### 3.4.1. Some terminological considerations

It seems that the reality of instruction at university highlights the unbalanced and unequal integration of content and language teaching goals making education at this level fall out of the CLIL paradigm as being materialized in primary and secondary schools (Francomacaro, 2011). This called into question the validity of CLIL as a concept addressing such a situation, leading to the emergence of the use of alternative terms that would be more faithful to such a situation.

Integrating Content and Language in Higher Education (ICLHE) is one of those other possible choices. It is a term that was originally used for the first conference on the topic held in Maastrich in 2004 (Wilkinson, 2004; Smit & Dafouz, 2012). However, this new term implies the very same fusion between content and language and merely restricts its use in higher education (Unterberger & Wilhelmer, 2011). A more convenient alternative is represented by the term Integrating Content and Language (ICL), which is meant to refer to the integration of the teaching and learning practices from a discourse perspective, hence, it does not place a specific focus on teaching goals. It may

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<sup>10</sup> (for further reference to English as a Lingua Franca see Armstrong & Hare, 1993; Jenkins, 2007, 2009; Mauranen, 2003, 2006, 2015; Mauranen and Ranta, 2009; Seidlhofer, 2011; Smit, 2010).

then differ from EMI in that while ICL is understood as the discourse between teacher and students as an integral part of teaching and learning, the research focus on instruction would be foregrounded in EMI (Smit, 2010: 33). This contributes to the decision to use EMI in the present study instead of ICL.

#### 3.4.2. The theoretical foundations of EMI

Despite the swiftness with which the CLIL / EMI approach has been developed, expanded and implemented, the theoretical foundations upon which it is underpinned have not been fully elaborated (Dalton-Puffer, 2007; Jäppinen, 2005:152; Van de Craen et al., 2007). The many models and studies that have already been undertaken address the major constructs of this educational phenomenon (principally language and / or content) as separate parts of a whole. The first conceptual framework that works towards defining and unifying the dynamic and fragmentary nature of present-day multilingual tertiary education is the one proposed by Dafouz and Smit (2014).

Resting on recent sociolinguistic theories, ecology of language, expanded language policy and social practices as discourses (Haugen, 1972; Creese & Martin, 2003), it identifies six components present in today's English-Medium Education in Multilingual University Settings (EMEMUS) reality, and whose acronym - ROAD-MAPPING - gives the name to this model: Roles of English, Academic Disciplines, (language) Management, Agents, Practices and Processes, and Internalization and Globalization.

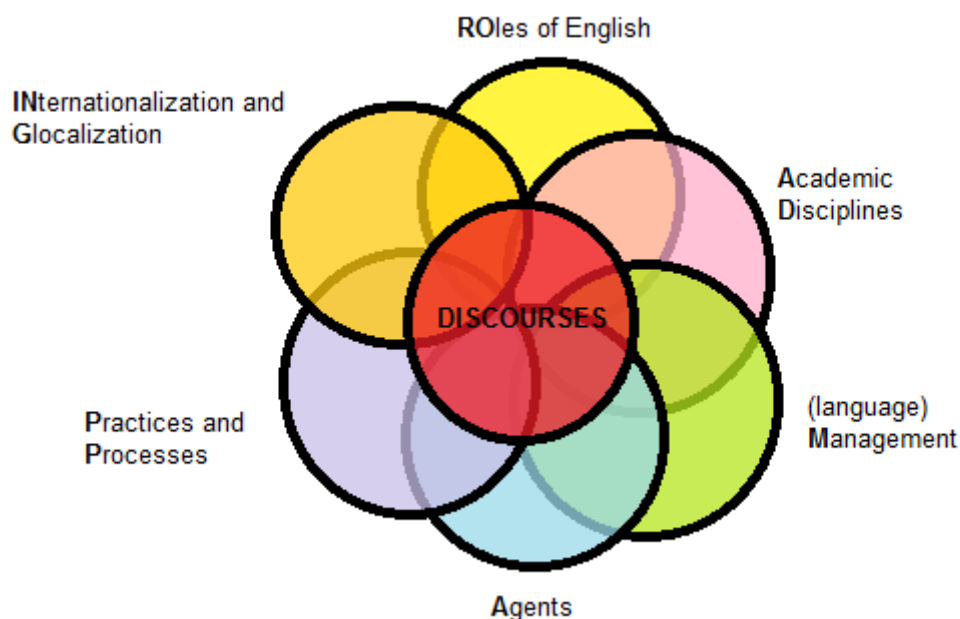


Figure 8. The ROAD-MAPPING framework for EMEMUS (Dafouz & Smit, 2014)

As can be seen in Figure 8, “the dynamic nature of the framework is conceptualized in the interplay of the six dimensions, in the internal complexity that each of them displays, and in the positioning of discourse as central point of access” (ibid.: 15). Because of its recent design and creation, the applicability of the framework is currently being tested across diverse contexts, but it undoubtedly constitutes a valuable blueprint for analyzing the rich diversity and complexity of multilingual settings and proves to be a theoretically grounded and holistic framework to support EMI and CLIL practices across educational contexts.

### 3.4.3. The roles of language and content in EMI

As it has been previously acknowledged as one of the distinctive features of EMI when compared with CLIL practices, the role of language in university instruction appears to be restricted to being the means through which the contents are transmitted, which happens to be a much discussed dilemma in this context for its educational and pedagogical implications. In other words,

there is no explicit focus on developing the language competence of students who learn subject matter through English, although this does not mean that L2 competence is not acquired by the practice of constructing and negotiating meanings through the language used as medium of communication. In fact, this issue tends to be an object of controversy and heated discussion on the grounds that two distinct views confront each other. On the one hand, there is the claim that all teachers are language teachers, even in monolingual contexts, since discipline and language are inextricably intertwined (Airey, 2012: 64-65). On the other hand, language is seen as a tool that facilitates learning, but not necessarily an outcome of such learning. Not only are language learning objectives not included in course syllabuses or the official curriculum, but teachers do not see themselves as responsible for the language learning of their students (Airey & Linder, 2008). Airey conducted two studies in which this teachers' belief was made explicit. The first one (Airey, 2011) investigated the attitudes and practices of Swedish university lecturers across a range of disciplines with respect to the correction of their students' English. Results yielded that teachers did not feel comfortable correcting students' English. Similarly, in his analysis of lecturers' attitudes to the development of disciplinary language skills in Swedish and English as languages used in Swedish higher education, evidence gathered suggested that lecturers expected their students to express complex physics meanings with the English language, in spite of the fact that they did not consider it their job to teach that language. Besides, lecturers insisted that they would correct their students' Swedish, but they would not feel confident enough to correct their English (Airey, 2012: 74). A contrasting view was reported in a study concerned with academics' beliefs about language use and proficiency in Spanish tertiary education. In this occasion, one fourth of the lecturers interviewed affirmed that the language of instruction should not have any weight in the content subjects. Moreover, only a relatively small group of lecturers expressed that language objectives could interfere with what was "really relevant", that is the content matter. Therefore, it seems that in this case the majority of academics seem to support a somehow integrative approach to content and language (Fortanet-Gómez, 2012: 58).



Unfortunately, this last case seems to be just a drop in the ocean, since the research undertaken at university level in Spain, and most specifically at the university from where the case studies of this research have been examined, concludes that the linguistic aspects of teaching through a foreign language are generally neglected (Doiz et al., 2013: 217). As reported by Dafouz, Hüttner and Smit (in press), university teachers often hold the opinion that if there is ever an improvement regarding the linguistic competence of their students, it would be due to sustained exposure to the English language; thus, considering it accidental and unplanned. Were it not for the fact that once lecturers become more experienced in this type of education, they generally develop greater metalinguistic awareness (Dafouz, 2015), this could certainly be an alarming situation since pushing language into the background may not only affect negatively possible linguistic gains, but it may also place a restraint on the understanding of content and its subsequent learning.

There is a large body of research accounting for the language of the different school disciplines. One of the most influential ones was carried out by Bernstein (1990, 1999), who made a distinction between two fundamental forms of knowledge as contingent on how the content matter is being approached. These forms of knowledge are in turn reflected in two distinct forms of discourse. When content is studied from a *commonsense* standpoint, students and teachers approach it in relation to their everyday experiences, thus producing a horizontal discourse. In contrast, if content is explored from a more *uncommonsense* point of view (Bernstein, 1996/2000; Christie & Maton, 2011), a vertical discourse is produced, meaning that students and teacher rely more heavily on the exact terminology that the discipline offers to explain such content. This can be directly applied to the classical division between 'hard' and 'soft' science and 'applied' versus 'pure' disciplines (Biglan, 1973; Becher, 1989). What is more, Bernstein further elaborates that vertical knowledge is hierarchical in nature, and thus, representative of the more pure sciences, in which concepts and constructs build on each other to construct the all-encompassing disciplinary content and culture. Unlike vertical discourse, horizontal discourse is not so rigidly classified, but simply more segmentally organized. This contrast echoes Vygotsky's (1994) differentiation between

everyday and scientific knowledge. Therefore, school disciplines clearly differ from one another regarding their contents and how the language is shaped and deployed to embody and realize the knowledge pertaining to those disciplines. As a consequence, pure sciences are likely to integrate new knowledge with existing knowledge so as to “create very general propositions and theories, which integrate knowledge at lower levels” (Bernstein, 1999: 162), whereas soft sciences will predominantly articulate horizontal discourses in their attempt to describe the world (Airey, 2012: 67). These seemingly discursive differences also trigger pedagogical and classroom practice differences. Hard pure subjects require skills to reason logically and apply and test ideas coming from the theory of the discipline. Content is much more factual and numerical than soft pure subjects, which tend to approach knowledge more qualitatively and demand the abilities necessary to think critically (Neumann et al., 2002). Taking into account the effects on concrete teaching practices, while the humanities are more inclined to promote whole class and group discussions and brainstorming, the sciences and technologies seem to favor lab experiments, field trips, and small group work and projects (Fortanet-Gómez, 2012: 57; Dafouz, Camacho & Urquía, 2013) (see sections 6 and 7 for actual results and conclusions regarding this matter in the present study).

As clearly argued by Räsänen and Klaassen (2006: 556),

“The dilemma that was recognized for integrated content and language learning in Higher Education was that academic knowledge and skills cannot be developed if learners do not have access to the kind of language in which that knowledge is constructed, evaluated and discussed and if they do not have ample opportunities to use the language for communication about the content. In other words, becoming an academic expert also means becoming competent in expressing and communicating about that expertise so that the person can be identified as an expert”.

What seems clear is that “it is impossible to imagine any use of language without content” (Llinares et al., 2012: 14); therefore the attempt “to isolate linguistic competence and test it without reference to other competences and other areas of knowledge” should be abandoned (Paran, 2010: 5). As the two sides of the same coin, content cannot be co-constructed, understood and learned if it is not by means of language since there is “an explicit link (...)”

between the types of learning expected in a subject area and the types of language which embody that learning” (Veel & Coffin, 1996: 194).

#### 3.4.4. An overview of some empirical studies on EMI

The pool of research interested in unveiling EMI is very rich and prolific. At EMI's inception, research delved into aspects belonging to the macro-level of the phenomenon, that is, it dealt with policy making, program implementation, evaluation of such programs, etc. Afterwards concern steered towards issues at a **micro-level**, such as individual aspects of language competence (Ruiz de Zarobe & Jiménez Catalán, 2009), cognitive aspects of EMI learning (Gajo, 2007), EMI teaching practices, students' results regarding language and content objectives (Admiraal et al., 2006; Lasagabaster, 2008), as well as more specific areas like bilingual disciplinary knowledge (Airey, 2009), the repercussion of CLIL on L1 content command (Lim Falk, 2008) or classroom discourse, as is the case of the present study.

At a **macro-level**, apart from exploring teachers' perceptions on the role of content and language as subject matter and objects of classroom study, there has been profound motivation to find out general stakeholders' views on the implementation of CLIL programs (Huettner et al., 2013; Moate, 2011; Morton, 2012; Aguilar Pérez & Rodríguez, 2012).

In 2006 a pilot study that focused on the attitudes of teachers and students involved in EMI programs at the Universidad Complutense de Madrid and the Universidad Politécnica de Madrid (Spain) was launched. It aimed at asking classroom participants from the disciplines of Chemistry, Aeronautical Engineering and Health Sciences their views on the potential implementation of an EMI approach in their degrees of study. While students corroborated a notable improvement regarding subject-specific vocabulary, pronunciation and listening skills, and a stagnation of their grammatical knowledge, teachers, on their part, commented on some pedagogical concerns. They considered that such an approach would certainly entail the adaptation of materials, the slowing down of the class rhythm and the reduction of content (Dafouz & Núñez, 2009).

Besides, teachers acknowledged that the changing of the language of instruction would require them to be better prepared and would place some constraints on their interpersonal skills since, for example, they would not be able to be humorous in the same way as they would in their L1. Moreover, although they seem to be acquainted and use the English language regularly as part of their academic development (reading specialized materials and publishing articles through this L2), they considered that speaking was the weakest of their skills.

In their effort to verify whether teachers were right in their perceptions, Vinke (1995) and Klaassen (2001) investigated the consequence of this shift to English-medium instruction in Dutch universities to find out that teaching tends to become more monologic and less interactive when participants interact through their L2 (Thogersen & Airey, 2011). This conclusion necessarily brings up the question whether a change in the vehicular language may mean a step backwards to more conventional lectures as “institutionalized extended holdings of the floor in which one speaker imparts his views on a subject” (Goffman, 1981) instead of moving forward to promote lectures as events “primarily controlled and led by the lecturer and including subject input from the lecturer but also including varying degrees and types of oral participation by students” (Northcott, 2001: 19-20). These matters regarding classroom discourse practices are developed further in the following section (see section 4) of the study.

At a micro-level, CLIL/EMI classroom discourse, which is the prime focus of this research, is of considerable interest as proven by the large number of investigations conducted on the topic (Dafouz, 2006, 2008; Bellés-Fortuño, 2008). To mention but a few, Nikula (2007) carried out a discourse-pragmatic analysis of classroom interaction, especially concentrating on the IRF cycle, comparing it in CLIL and EFL classrooms within the Finnish secondary education system. Important differences were revealed between these two learning contexts. One of the most relevant ones being that there seemed to be a greater interactional symmetry between teachers and students in the CLIL classes, which also meant that CLIL lessons offer more space for freer interaction than traditional EFL ones.

This time with data collected from higher education, Smit (2007) reported on patterns of interactional repair as happening in an English-medium hotel management program set in Vienna. Results conclude that repair strategies are employed differently at different class times and establishing particular in-group routines probably due to the role of English as a lingua franca in the contexts of analysis.

A further study that is worth mentioning for its proximity to the research interest of the current one was undertaken by Dafouz and Núñez (2010), who identified the type, function and linguistic realization of metadiscursive devices deployed in lecture organization in L1 and L2 as part of teacher performance. They found out that there was more explicit signaling, a wider range of stylistic choices and more use of devices signposting interaction and conclusion stages when the L1 of the participants, Spanish, was the medium of instruction.

Although research concentrating on classroom discourse is abundant in the most traditional EFL classroom context and, by extension, in CLIL/EMI settings, scarce attention is paid to the actual discursive needs that lecturers embarking on teaching through a lingua franca may be required to master (Fortanet-Gómez, 2010). A relevant study acknowledging such necessity was undertaken by Martín del Pozo (2014), who set out to analyze the main features of lecturers' discourse with the final objective of identifying training needs. More specifically, the study provided insights into the use of discourse markers and several academic functions, namely defining, explaining and hypothesizing. It was concluded that teachers' awareness need to be raised so as to realize the importance of using metalanguage to signal lecture phases, creating interactivity and using visual support.

Although the present investigation adopts a much purer linguistic approach to the phenomenon and the study just mentioned by Martín del Pozo (2014) addresses the topic from a more didactic perspective, the common ground between both analyses lies in the research interest on teacher classroom discourse in EMI university contexts as well as in the ultimate objective and application of both analyses to contribute to the better preparation of those lecturers who have to face this new bilingual teaching scenario.



## 4. Research Approaches to Analyzing Classroom Discourse

Although **Second Language Acquisition (SLA) theories** initially concentrate on analyzing the linguistic aspect of learning with the EFL classroom as their focal point, they provide a solid foundation that highlights the **importance of input, interaction and output in the construction of knowledge and learning**. Therefore, it also blends well with sociocultural theories and systemic functional linguistics, as the theoretical perspectives articulating this study and presented previously (see Chapter 2).

SLA theories can support and reinforce the idea that English-medium instruction could be considered the ideal breeding ground for genuine learning since, although giving unequal balance to content and language, it can foster the integration of both aspects. In other words, it offers plenty of opportunities for authentic exchanges and negotiation of meaning related to a wide variety of contexts and topics and for an ample variety of purposes. It is believed that “language is acquired most effectively when it is learned for communication in meaningful and significant social situations” (Genesee, 1994:3); thus, English-medium instruction sparks off learning because language and content are intertwined in such a way that “subject matters provide food for thought and thoughts are instrumentalized through language” (Lorenzo, 2007). Furthermore, “it provides opportunities for an ongoing recycling of concepts and the academic language associated with those concepts” (Gibbons, 2006: 60), covering from basic interpersonal communicative skills (BICS) to cognitive academic language proficiency (CALP) (see section 3.2.3. for further explanation) and encouraging the cognitive development that ranges from lower- to higher- order thinking skills.

In this enriching learning environment, the **lecturer is the centerpiece**. This study concentrates on the teacher for his/her three-fold role:

- (i) as one of the **main providers of content and language input** that would precipitate students' learning and development;
- (ii) as the agent **responsible for managing the classroom** as a social event, being in charge of structuring the lecture, organizing turn-taking,

distributing roles and the floor **and promoting interaction** (Walsh, 2002); and

(iii) as an L1 and L2 language user that is still improving his/her linguistic command and proficiency while he/she sows learning seeds by means of **producing language output** as classroom discourse.

#### 4.1. Teachers as input providers

Input is one of the most important concepts in second language acquisition theories since no model has managed to explain the development of language in individuals without the presence of some sort of input. For this reason, research has always been concerned about the type of input that seems to be necessary for acquisition. In the context of the current study, although teachers are not the only sources of information – books, handouts, internet, Powerpoint presentations, peers, to name but a few, also supply knowledge – they happen to be the **prime providers of content and language input** in the class. Therefore, the way in which they deliver that input is crucial for it to reach the audience effectively and facilitate its subsequent comprehension.

One of the most powerful models trying to throw some light on this realm is the **Input Hypothesis**, which is one of the five hypotheses that constitute Krashen's Monitor Model, created to explain the language acquisition process. Krashen affirmed that second languages are acquired "by understanding messages or by receiving comprehensible input" (Krashen, 1985: 2). He defined **comprehensible input** as the pieces of language that are slightly ahead of a learner's current state of knowledge. This knowledge state is typically represented by  $i$ , and the next stage of learning by  $+1$ . As a consequence, Krashen's (ibid.) Input Hypothesis states that the level of language that learners must be exposed to in order to guarantee language acquisition should be  $i+1$ . According to this view, if learners are exposed to knowledge that they already know, they will not have new resources to progress in the learning process. As fruitless would be exposing learners to language way beyond their current level since they will not have the appropriate resources to access such a level and



without understanding there can be no learning. Following this theory, only comprehensible input would be able to activate an innate mental structure in charge of managing L1 and L<sub>n</sub> languages (often referred to as the language acquisition device – LAD) so as to modify learners' current knowledge and upgrade it. This conceptualization of input has often been object of harsh critiques, for example, it has been argued that incomprehensible input is also crucial to the learning process as it makes students become aware of gaps in their knowledge (Gass, 1997). Consequently, teachers hold the responsibility of offering students not only with the knowledge that they need to become experts in the academic field being studied, but also to provide it in such a way that it is comprehensible and targeted to actual students' learning needs and cognitive level.

Later SLA research focusing on input also showed interest in baby and foreign talk (Ferguson, 1975; Pine, 1994) as main data and reported on the similarities between these two speech systems. Results yielded from these studies unveiled that similar **linguistic modifications** tend to emerge when adults address children and when L1 language users address L2 language users. These language alterations seem to involve slower and louder speech, exaggerated intonation and simpler syntax and lexis. *These adjustments have also been found in CLIL discourse* (Dafouz et al., 2007), and are likely to be accompanied by the *slowing down of the teaching pace, the adaptation of materials, the reduction of contents and a greater repetition of ideas* with the apparent justification being to ease students' comprehension and learning. When teachers deliver content through a foreign (FL) or second language (L2), the task of delivering content becomes more challenging, at least that is what teachers themselves feel (Griffith, 2012) while affirming that methodological changes such as the ones aforementioned are seen as necessary (Dafouz & Nuñez, 2009). Apart from these modifications regarding methodology, teachers may also feel the need to **adjust their discourse** so as to be as effective communicators as they are in the L1. What is more, some of these discourse changes could be directly related to the kind of communication strategies that teachers may need to deliver content, which could happen to differ when lecturing through teachers' L1 or L2 as the communicative needs to be catered

for may vary according to the language used as the medium of instruction. It is likely then that teachers draw on a wide variety of 'discourse strategies' for two main reasons: (i) to support and scaffold their students' learning and (ii) to assist themselves when lecturing. Teachers' use of these strategies may likewise influence not only the quantity, but also on the quality of the input that they expose their students to, and which therefore deserves special attention.

### 4.2. Teachers as interaction promoters

Continuing with the SLA research tradition, Long further elaborated Krashen's Input Hypothesis by widening the scope of his studies from taking into account the mere production of input by the speaker to also considering its comprehension and **resulting interaction** with the hearer. In so doing he conducted several studies (1980, 1981, 1983) in which he analyzed face-to-face conversational tasks carried out between pairs of L1 and L1 language users and L1 and L2 language speakers. While it was revealed that slight differences were found regarding grammatical complexity, more linguistic variation seemed to appear when it came to conversational management and language functions, evidently manifested in a much more frequent use of repetitions, confirmation checks, comprehension checks and clarification requests. As a result, these collaborative practices were considered beneficial in the adjustment of input to make it more comprehensible and advantageous for students' learning:

"Modification of the interactional structure of conversation (...) is a better candidate for a necessary (not sufficient) condition for acquisition. The role it plays in negotiation for meaning helps to make input comprehensible while still containing unknown linguistic elements, and, hence, potential intake for acquisition" (Larsen-Freeman & Long, 1991: 144).

Consecutive studies trying to show the **link between interaction and comprehension** (Pica et al., 1987) compared the understanding of a group of L2 students who listened to an original script and were allowed to interact with the person reading it and other group of learners who listened to a linguistically simplified version of the script and could not negotiate meanings. Results seemed to confirm *that interactional modifications deriving from negotiations of*

*meaning turn out to be “more effective in promoting comprehension of input than are linguistic adjustments alone” (Mitchell & Myles, 2004: 169).*

What seems to be clear, as advocated by sociocultural theories (see section 2.1.), is that input alone is not enough for language learning; *it is by means of the constructive process inherent in interaction that learning will be attained.* Therefore, it is by means of the communicative exchanges that will be allowed in the classroom between teacher and students and among peers that meanings are co-constructed, shared and better understood, leading to the subsequent assimilation of academic content and language competence together with the maximization of cognitive skills and learning (Sánchez García, 2010: 2). It is then considered of great importance to *provide enough classroom space for negotiations of meaning between participants* since these language exchanges “may permit more experimentation with the language, leading to higher levels of competence in the second language” (Netten, 1991: 303) and the subject content. Indeed, the teacher seems to be the classroom figure in authority to manage and distribute classroom interaction and floor turn takings; tasks that are realized through language.

Walsh and Li (2013) conceive of this joint participative opportunities for learning in the second language classroom as ‘space for learning’ (ibid.: 3). Their research suggests that if teachers and students are able to develop an ability to interact and communicate meaningfully and purposefully, a higher degree of learning success will be accomplished in the classrooms. This may be achieved by applying small adjustments in the ways in which classroom interaction is managed, for example, by increasing wait time, reformulating student responses, reducing teacher echo, scaffolding turns, minimizing interruptions, reformulating, paraphrasing, seeking clarification and asking guiding questions, to name but a few. It is by means of such particular interactional features present in classroom discourse that teachers can create space for learning and shape students’ learning process.

One of the most influential models unconsciously used by teachers to organize classroom talk and communicative exchanges is a three-part pattern commonly known as the **IRF sequence**. This triadic dialogue (Lemke, 1990;

Nassaji & Wells, 2000; Nikula, 2007) consists of an *initiating move (I)*, typically managed by the teacher; a *response (R)*, usually produced by the students; and *feedback (F)*, which corresponds to the teacher's evaluation or elaboration on student's previous utterance. Coulthard and Brazil (1979) looked critically at this pattern and modified the feedback move by suggesting a *follow-up* instead; thus opening up the interactional possibilities that this last turn-taking move could grant. However, this was not enough to overcome all the limitations presented in the model. It derived from selected data occurring in traditional lessons with evident teacher-students status and power relations and a mutual agreement about classroom rules and conventions. Therefore, this model cannot be taken as a descriptive tool for lectures of varying degrees of formality. In the authors' own words, "what it cannot handle, and was not designed to handle, is pupil/pupil interaction in project work, discussion groups or the playground" (Sinclair & Coulthard, 1975: 6). This feature may have not restrained the model's use in the 70s and 80s, but it is definitely challenged by the new classroom dynamics being implemented nowadays where much more unambiguous status and power relations seem to predominate as the result of "more learner-initiated communication, more equal turn taking and less reliance on teacher-fronted learning" (Griffin & Mehan, 1981; Brown, 2010). In fact, Mehan (1979) discovered that learners can become initiators of discourse with time and relying on what he termed Topically Related Sets (TRS), which concerned groups of exchanges linked to particular topics. Hence, if students take the floor at the juncture of a TRS, the conversation will not be disrupted, but fueled by student's contribution. In spite of this, it is acknowledged that the IRF pattern is still present in modern classrooms with students taking over the first initiation move and orchestrating their own conversations. Options involving students to a greater extent can be encouraged and promoted with the IRF sequence as well. Musumeci (1996) justifies its presence on the grounds that the alternation of teachers and students question and answer routines tends to be an expected classroom behavior. Besides, even though lectures are moving towards participants' more egalitarian roles, the teacher is still the figure in charge of managing the lesson and distributing the floor. Therefore, even if communicative and interactive exchanges mirroring the so-called authentic communication outside the classroom is sought in learning and teaching

contexts, it should be borne in mind that classrooms are typically large, formal gatherings pursuing pedagogical rather than social purposes, which implies that the established routines deployed in them may differ from the turn-taking norms and interactions that operate in small, informal and social gatherings (Cullen, 1998: 181). Likewise, the apparent limitation offered by the IRF pattern in relation to the scarce student participation that it fosters may not be as severe a complication as the way it is put into use (Nassaji & Wells, 2000; Christie, 2002). Acknowledging this issue, Mortimer and Scott (2003) introduced a variant so as the teacher's second turn, the feedback move, could prompt further responses of students; thus extending the unfolding dialogue on the part of the learners and yielding them more opportunities for engaging in extended discourse. Weighing the scale in favor of students' discourse dominance may bring a further issue to the table: The potential negative consequences that reducing teacher talking time may impinge upon students' learning, especially considering the alleged value of teacher talk as source of comprehensible input, according to second language acquisition (SLA) theories (Cullen, *ibid*: 179; Krashen, 1981, 1982). In any case, the power to offer valuable input and trigger interactions based on it still remains in the hands of the teacher, as will be seen with the analysis of lecturers' 'discourse strategies' and, especially, their uses of 'questions'.

In the EFL tradition, lectures have been object of quite extensive research in order to analyze their nature and main characteristics and their subsequent implications in the teaching and learning process. Morell (2004) set out to understand the main features of discourse that enhance participation in lectures so as to transform non-interactive lectures into interactive ones by encouraging lecturers' use of these discourse features, mainly personal pronouns, macro-markers, questions and negotiation of meaning. A similar aim was targeted in Crawford Camiciottoli's (2004) study on the role of interactive discourse structuring in L2 guest lecturers based on teachers' use of certain grammatical / lexical patterns.

### 4.3. Teachers as producers and promoters of output

The power of interaction in learning resides in the fact that it requires two distinct processes: Firstly the decoding and understanding of the incoming input, and secondly, **the production of output** as a reaction to that input. It is commonly claimed that *comprehensible output may even be more important to learning than comprehensible input* since while understanding meaningful utterances fosters purely semantic processing, producing such utterances stimulates lexico-grammatical processing, enhancing deeper learning regarding linguistic competence (Swain, 1985, 1995, 2000; Dalton-Puffer & Smit, 2007: 10). It is precisely through output that students consciously notice a gap between what they would like to say and what they are able to say according to their available linguistic repertoire. Apart from this, producing stretches of discourse allows learners to test their hypotheses, which paves the way for students' reflection on their language use, *a metalinguistic function* that helps them internalize these language insights (Swain, 1995). As Bygate (1988: 231) affirms, "it is only when the learner is being required to piece together his own utterances that he is being obliged to work out – and hence learn – his own plans of verbal action, all the while evaluating his output in the light of his meaning intention". In our EMI context, the power of output is two-fold. First of all, from the EFL perspective undertaken in this study, *teacher themselves are still "learners" of the language*, that is, their FL is still less developed than their L1 and they keep working and practicing with the language to become even more competent L2 users, always having English L1 users as reference. Consequently, lecturing through a FL is a practice of great importance for these teachers since, as aforementioned, producing long stretches of output facilitates learning. Besides, by analyzing their language use and practices, this study tries to raise their awareness to help them understand and develop their metalinguistic skills in both their L1 and their L2. Second of all, as teachers, they need to provide students with their own opportunities to engage in extended discourse for their linguistic competence to also be improved.

In the EMI lectures, the learning process also becomes enhanced since *students' output does not only relate to language matters, but to disciplinary content*; therefore, attention is not exclusively on the language, but on the

message (Dalton-Puffer & Smit, 2007: 10). This raises another quite controversial issue regarding English-medium instruction.

English-medium instruction seems to challenge the interactionist research that argues that the amount of attention that is actually drawn to matters of form is likely to have a direct influence in the process by which input becomes intake; thus, making a positive impact on learning outcomes (Ellis, 2001; Lyster & Ranta, 1997; Williams, 1999). Put simply, *noticing, or bringing linguistic forms into focal attention, may help students process language so efficiently that it becomes assimilated and incorporated into learners' developing L2 system* (Schmidt, 1990, 1994, 2001; Philip, 2003). In EMI, the importance granted to the subject matter outweighs that of language (see section 3.4.3). This is supported by the belief that linguistic gains are achieved just because it is through language that instruction is materialized and meanings are exchanged and reflected upon. As clearly expressed by Lorenzo (2007), acknowledging Zuengler & Brinton (1997),

“Language forms can only be learnt within a powerful functional mapping. Content and language learning are so closely intertwined that no line can be drawn between content learning and language development. Subject area content provides the cognitive schemata through which language makes sense. No content learning, no language growth”.

### 4.4. Teachers' awareness and education

In principle, since in EMI there is no explicit focus on form, teachers are responsible for providing fine-tuned L2 input that will guarantee students' language learning success (Airey, 2004). In addition, this will be accompanied by the learning of academic content knowledge as it is also conveyed through that input (see section 4.1. for more on input). What all this means is that lecturers must be aware of the kind of output that they produce as classroom discourse since it has the power to either facilitate or hinder students' learning development. However, *lecturers, at least the ones analyzed in this case study, tend to be content experts with no specialization in the language field*. Consequently, it is deemed crucial to help teachers **develop an awareness of**

their teacher talk and its powerful influence on interaction and learning (Moore, 2007; Fortanet-Gómez, 2010; Moore et al., 2014). This awareness is meant as a deeper understanding and more conscious use of language (Walsh, 2006a: 135). It is therefore close to the conscious process of “making the right choice at the right time” that van Lier (2000) referred to as ‘mindfulness’. This is one of the main objectives of the present research, obtaining insightful results from the analysis of teachers’ use of ‘discourse strategies’ as part of their classroom discourse in order to throw some light on the kind of potential training that teachers could benefit from regarding the improvement of their teacher talk so as to be better at delivering content.

In an attempt to provide a means to facilitate interactional awareness, Walsh developed the SETT (Self-evaluation of Teacher Talk) framework (Walsh, 2006b, 2012) to be employed by teachers themselves as a tool to reflect on their own linguistic practice. It aims at enhancing teachers’ interactional awareness through the exploration of lecturers’ use of metalanguage, critical self-evaluation and more conscious interactive decision making (Walsh, 2006a: 139). This framework has been adapted and adopted for the present study and will be later explained in the methodology (see section 5.4.). Although this model is generally used for self-evaluation, it could be a positive start point leading to further discussion with other practitioners since it is extremely important that teachers also embrace more dialogic and collaborative reflection practices so as to obtain a richer analysis and not only learn from our own experience, but that of our colleagues (Mann & Walsh, 2013; Walsh & Mann, 2015)<sup>11</sup>.

The need to provide teachers with a specific training regarding their language competence becomes more evident once studies have found out that teachers may have an appropriate linguistic command when it comes to their discipline-specific terminology and language structures; but they do not seem to master classroom language with the same expertise (Llinares & Whittaker, 2011). For example, Martín del Pozo (2014) highlights the patent and pressing necessity to educate lecturers in the metadiscourse of the lecture. In her

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<sup>11</sup> For further reference about reflective practices (RP) see Dewey, 1933; Allwright, 2003; Brockbank & McGill, 2007; and McCabe, Walsh, Wideman & Winter, 2009.



research she offers linguistic tools to assist lecturers in the signaling of the lecture phases and in their use of academic functions. Besides, her research very much supports the one here proposed as it likewise endorses “the convenience of a more direct focus on language form, of the need of explicit linguistic objectives to trigger CALP development and of raising lecturers’ awareness about how language is used in the different disciplines for content transmission and to assist students in knowledge construction”.

The ultimate objective of this study is to shed some light on the possible communicative and discursive needs that teachers lecturing through their L2 may face so as to offer them some linguistic guidance and support that serves to increase their self-confidence and enhance their communication skills. In fact, some of the lessons learned from this study have already been employed for that purpose in a special course<sup>12</sup> planned to improve university lecturers’ communication strategies, so necessary in the ever-growing internationalization process that the university is undergoing, as the researcher was part of the teaching staff.

### 4.5. Discourse strategies in the delivery of academic content

#### 4.5.1. Early research interest on communication strategies

The present study sets out to analyze ‘discourse strategies’ as part of lecturers’ speech at university level when lecturing through two different languages of instruction: their mother tongue (Spanish) and their foreign language (English) in order to explore their prime uses and functions. In order to do so and as a first stepping block, it builds on all the previous work undertaken in relation to communication strategies (CSs). These strategies began to be of interest in the 70s, when a number of empirical studies came to light. Selinker (1972) was the first scholar who proposed the notion of communication strategies as a phenomenon occurring in the interlanguage of L2 language learners. However,

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<sup>12</sup> This course is called “Communication Strategies for English-medium Instruction in the International University” and has been offered for the first time in June/July 2015 as part of the “Plan de Lenguas para la Internacionalización” from Universidad Complutense de Madrid (UCM). <https://www.ucm.es/grados-grupo-ingles>

the first definition and taxonomy of communication strategies was part of the work by Tarone and her colleagues (Tarone, 1977; Tarone, Cohen & Dumas, 1976). Concurrently, Váradi also picked up from Selinker's work and presented a study on strategic language performance at a conference in 1973, although it was not published until 1980. All these initial contributions to the concept of communication strategies provided a systematic framework that paved the way for the future prolific research addressing these linguistic devices that has since been conducted.

In their inception, communication strategies awoke scientific curiosity as performance mistakes of L2 speakers' interlanguage development. Therefore, these strategies were linked to errors and were studied within the field of error analysis. From then on, many definitions have been put forward in an attempt to describe their nature. Although not a single one has been agreed upon universally, there seems to be three aspects that are common to the definitions introduced, as shown in the ones provided below: problemat�city, consciousness and intentionality.

“a systematic attempt by the learner to express meaning in the target language, in situations where the appropriate systematic target language rules have not been formed” (Tarone, Frauenfelder & Selinker, 1976)

“a systematic technique employed by a speaker to express his meaning when faced with some difficulty” (Corder, 1983: 16)

“conscious communication strategies are used by an individual to overcome the crisis which occurs when language structures are inadequate to convey the individual's thought” (Tarone, 1977: 195)

“potentially conscious plans for solving what to an individual presents itself as a problem in reaching a particular communicative goal” (Faerch & Kasper, 1983: 36)

Linguists seem to have pinpointed communicative strategies as a deliberate responsive verbal reaction resulting from a conscious awareness of linguistic problems emerging from a still underdeveloped L2 linguistic system. However, it did not take long for the storm of criticism to arrive deriving from the claim that these three generic features of communication strategies fail to provide an adequate definition. By arguing that strategies are used exclusively whenever a

speaker encounters a problem that may cause a communicative breakdown, a distinction between a strategic and nonstrategic use of language by the same speaker comes to the fore; however, such a distinction seems not to be so clearly identified in actual language processing (Bialystok, 1990). Likewise, Dörnyei & Scott (1995a, 1995b) also argued that the problem-orientedness of communicative strategies remains obscure since it is not clear what the nature of the problem that causes the use of strategies is. This led to the specification of three major classes of difficulties that may be inclusive in the strategies: (i) own-performance problems, referring to the speaker's own realization of his / her incorrect or incomplete linguistic performance, (ii) other-performance problems, which involve some incorrectness or misunderstanding deriving from the interlocutor's language production, (iii) processing time pressure, which has to do with the extra time that speaking in an L2 seems to impose on the speaker.

The characteristic of intentionality comes to signal that the speaker is aware of his / her strategic linguistic repertoire and chooses one strategy over some others deliberately. Consciousness is thus implicit in the idea of intentionality. However, it does not seem so obvious that speakers are always conscious of, first, the linguistic choices available to them at the moment of speaking and, second, whether their utterances involve (or not) a strategic use of language. In fact, Dörnyei & Scott (1995, 1997) looked into this aspect and considered that communication strategies could only be termed as such when they involve consciousness as (i) awareness of the problem, meaning that speakers need to consciously identify problematic language use, (ii) as intentionality, so that speakers recognize their volitional use of communication strategies as a behavioral linguistic option, (iii) as awareness of strategic performance, in that the speaker is well aware of his / her non-proficient use of the language, and (iv) as control, when a particular strategy becomes automatized, although it may entail the risk of losing some degree of consciousness when using it.

#### 4.5.2. Approaches to identifying communication strategies

In an effort to delimit the nature of communication strategies, two main approaches have been implemented over time.

The first one sought to identify communication strategies from a linguistic standpoint. The assumption of this more traditional approach towards communication strategies is that they are language devices employed to bridge the gap between an intended meaning and speaker's actual level of language proficiency. At an early stage of analysis, communication strategies were considered to deal with language problems taking place at a planning phase, that is, occurring well before actual verbal production. This implied that they were kept apart from other linguistic devices that focus on repair or negotiation of meanings, since the latter were realized at production phase.

However, it was not long before Tarone (1980) included an interactional angle to the matter by providing a new definition of communication strategy that referred to it as "a mutual attempt of two interlocutors to agree on a meaning in situations where requisite meaning structures are not shared". From this new perspective the scope of communication strategies was expanded and more linguistic devices were incorporated under the term.

As advocates of this linguistic approach towards strategies, Dörnyei (1995) and Dörnyei & Scott (1995a, 1995b) continued expanding the comprehensiveness of the term "to include every potentially intentional attempt to cope with any language-related problem of which the speaker is aware during the course of communication" (1997: 179).

Opposing this more functional approach that relies on the actual purposes of strategies as observable speaker performance to later determine defining categories, a completely different route was taken by the psychological approach towards communication strategies. This other conceptualization underlined the importance of the psychological components of strategies and tried to distinguish them from the general concept of communication process based on the assumption that the distinction between strategic and nonstrategic

linguistic use can be determined. As part of this endeavor, three models have been offered.

Blum and Levenston (1978: 402) considered strategies as “the way the learner arrives at a certain usage at a specific point in time”. Therefore, the variable of time seems to be the factor that singles out strategies from processes. In fact, according to their viewpoint, strategy and process are regarded as different events although they are interconnected in their occurrences. While the process of communication is an ongoing event resulting in linguistic performance, strategies are likely to be incorporated as a punctual event that would ease a communication process at a particular moment.

Blum and Levenston’s (ibid.) model is not the only one that recognizes the possible situation-bound nature of strategies. Seliger (1984: 38) also takes this variable into account, although he considers that the events that are employed to facilitate the constraints of a particular context and in a specific moment in time are tactics; as opposed to strategies, which he considers universal, age- and context-independent devices that trigger long term acquisition.

The second approach arrived at is the one put forward by Bialystok (1978), and Frauenfelder and Porquier (1979), who brought another criterion into play when attempting to identify communication strategies: optionality. Strategies are then “supplementary activities that the learner can impose on the autonomous system to expedite achieving a goal” (Bialystok, 1990: 19). What they imply is that strategic and nonstrategic language use will lead to distinct linguistic performances and, consequently, strategic behavior as an observable phenomenon.

The third model that tries to distinguish strategies from process was introduced by Faerch and Kasper (1983). Their attempt involved the creation of a language production framework consisting of two different phases: (i) a planning phase, in which a communicative goal is sketched and organized, and (ii) an execution phase, in which that plan is actually verbally accomplished. According to this model, processes would conform both phases, but strategies

would just be realized within the planning phase. Therefore, strategies and processes appear as totally distinct events at different levels of analysis.

#### 4.5.3. Classifications of communication strategies

The already mentioned terminological variation and the conceptual differences encountered among researchers regarding communication strategies have a direct and clear reflection in the many classifications and the plethora of categories that each of them offers in order to classify these linguistic devices.

Corder (1983) used a metaphor for language production to account for his taxonomy of communication strategies. In his view, speakers set a communicative goal in mind and choose a particular route to reach that goal. However, when, for whatever reason, there appears an obstacle that hinders the communicative achievement, the speaker can opt for two possibilities, either changing the unattainable goal for a reachable one or using a less effective route maintaining the former goal. In terms of L2 communication, speakers can either accommodate the message to their linguistic repertoire or exploit and shape the linguistic resources at hand to reach the intended meaning. While the first alternative involves the use of message adjustment strategies, the second option implies the implementation of resource expansion strategies. The main decision that the speaker has to make entails compromising the original communicative aim.

Another classification that presents two options is the one proposed by Faerch and Kasper (1983). They maintain that when a communication obstacle is encountered, speakers can approach it by either circumventing the difficulty or confronting it with an alternative plan. Therefore, they suggest a major division between reduction strategies (that equate to Corder's (ibid.) message adjustment ones) and achievement strategies (similar to Corder's (ibid.) resource expansion ones). In this case, the choice of the speaker is based upon the nature of the difficulty and whether he/she opts for an avoidance or achievement-oriented behavior when challenging it.

On the one hand, achievement strategies are then defined as compensatory techniques executed in the planning phase as a solution to reach

the communicative goal when there is no linguistic route available. On the other hand, reduction strategies are further divided into two groups: Formal reduction devices, by which speakers' production flows from a reduced language system to try to avoid errors despite the fact that the appropriate linguistic structures are available to the speaker; and functional reduction strategies, which result in the reduction or abandonment of the intended communicative goal due to lack of language resources or a problem accessing them.

A similar contrast between form and function serves as the basis for the taxonomy proposed by Váradi (1980), which revolves around the idea of message adjustment. He introduces two sets of oppositions: the first one is that between the message, which he calls meaning, and the expression, which he calls form; the second, between reduction and replacement strategies. When the speaker is well aware of the fact that the optimal message intended cannot be conveyed, a choice between reducing or replacing that meaning by an adjusted one must be made. Simultaneously, the speaker must decide upon the expression of that meaning and whether it will entail a reduction or a substitution of the optimal forms that cannot be expressed.

Taking these basic distinctions and oppositions as a point of departure, other taxonomies have been proposed. The Nijmegen Group, as proponents of the psychological approach, advocated a classification that would throw some light on the cognitive processes that underlie the use of communication strategies. Therefore, they put forward a taxonomy that would allow the deep analysis of a speaker's cognitive strategic behavior. Besides, they considered that an efficient classification system, apart from taking into account cognitive linguistic processes, would also have to be parsimonious and generalizable to other contexts, speakers, languages and other variables. Consequently, their taxonomy established a distinction between conceptual strategies, on the one hand, which consist in manipulating the target concept either analytically, that is, specifying characteristic features of that concept, or holistically by using a different term sharing common features with the intended concept; or linguistic or code strategies, on the other hand, by which speakers can resort to morphological creativity; in other words, creating a new word from L2 morphological rules or by directly transferring a term from another language.

Bialystok (1990: 131) tried to follow the Nijmegen Group's requirements to the letter and offered a model with two main divisions: (i) analysis-based strategies, and (ii) control-based strategies. While the first category implies the modification of the intended concept, which will depend on the speaker's analyzed knowledge of that concept; the second one involves the modifications of the form of expression, which will be conditioned by speaker's command of the linguistic processes.

Also within the psychological stand, Poullisse (1993) suggested a classification that consisted of a modification of compensatory strategies. She differentiated between substitution strategies, which refer to the substitution of one lexical item for another, be it an L1 for an L2 item or vice versa; substitution-plus strategies, which are those requiring some phonological and/or morphological adaptation before they are articulated and, finally, reconceptualization strategies, which allow a preverbal message modification affecting more than a single chunk. However, the relevance of Poullisse's contribution is that it is framed within a model of speech production.

A further extension in the classification of communication strategies was advanced by Dörnyei (1995), who included a new category that would encompass those language devices that grant the speaker some extra time in the communicative thinking process and/or help the speaker keep the communication channel open. These new incorporations were called stalling strategies. A final even more extended version that comprised all intentional attempts to deal with language-related problems in the course of communication as communication strategies was designed by Dörnyei and Scott (1995a, 1995b). They provided three main groups of categories: (i) direct strategies, which are alternative routes to express the intended meaning; (ii) indirect strategies, which differ from direct ones in that they do not rely on meaning, but indirectly provide the right conditions for participants to arrive at mutual understanding by means of, for instance, using fillers or hedges, and (iii) interactional strategies, "whereby the participants carry out trouble-shooting exchanges cooperatively" (1997: 199) by appealing for help or asking for clarification. According to this classification, all participants in a communicative



event are responsible for the successful conveyance of meanings and their subsequent understanding.

When all of the different taxonomies are compared, as displayed in Table 1, varying degrees of elaborateness can be observed as well as a certain tendency towards a greater degree of scale inclusiveness.

<b>CORDER (1983)</b>	<b>FAERCH AND KASPER (1983)</b>	<b>VÁRADI (1980)</b>	<b>BIALYSTOK (1990)</b>
MESSAGE ADJUSTMENT	FORMAL REDUCTION	OPTIMAL ADJUSTED MEANING	ANALYSIS-BASED STRATEGIES
Topic avoidance	Phonological	REDUCTION STRATEGIES	CONTROL-BASED STRATEGIES
Topic abandonment	Morphological	Reduce intended meaning	
Semantic avoidance	Syntactic		
Message reduction	Lexical	REPLACEMENT STRATEGIES	
		Change optimal meaning	
RESOURCE EXPANSION	FUNCTIONAL REDUCTION		
Switching	Topic avoidance	ADJUSTED FORM	
Borrowing	Message abandonment	REDUCTION STRATEGIES	
Inventing	Meaning replacement	Reduce	
Paraphrasing			
Paralinguistic strategies	ACHIEVEMENT STRATEGIES	REPLACEMENT STRATEGIES	
	<i>Compensatory strategies</i>	Paraphrasing	
	Code switching	Circumlocution	
	Interlingual transfer		
	Inter/intra transfer		
	Interlanguage-based strategies		
	Co-operative strategies		

## Chapter 4. Research Approaches to Analyzing Teacher Discourse

Non-linguistic  
strategies  
*Retrieval  
strategies*

Table 1. Taxonomies of communication strategies

NIJMEGEN GROUP	POULISSE (1993)	DÖRNYEI & SCOTT (1995a, 1995b)
CONCEPTUAL STRATEGIES	SUBSTITUTION STRATEGIES	DIRECT STRATEGIES
Analytic		<i>Resource deficit-related strategies</i>
Holistic		Message abandonment
	SUBSTITUTION-PLUS STRATEGIES	Message reduction
LINGUISTIC / CODE STRATEGIES	RECONCEPTUALIZATION STRATEGIES	Message replacement
Morphological creativity		Circumlocution
Transfer		Approximation
		Use of all-purpose words
		Word coinage
		Restructuring
		Literal Translation
		Foreignizing
		Code switching
		Use of similar sounding words
		Mumbling
		Omission
		Retrieval
		Mime
		<i>Own-performance problem-related strategies</i>
		Self-rephrasing
		Self-repair
		<i>Other-performance problem-related strategies</i>
		Other repair
		INTERACTIONAL STRATEGIES
		<i>Resource deficit-related strategies</i>
		Appeals for help
		<i>Own-performance problem-related strategies</i>
		Comprehension checks
		Own-accuracy check
		<i>Other-performance problem-related strategies</i>
		Asking for repetition
		Asking for clarification
		Asking for confirmation
		Guessing
		Expressing nonunderstanding
		Interpretive summary
		Responses
		INDIRECT STRATEGIES
		<i>Processing time pressure-related strategies</i>
		Use of fillers
		Repetitions
		<i>Own-performance problem-related strategies</i>

Verbal strategy markers
<i>Other-performance problem-related strategies</i>
Feigning understanding

Table 1 (continued). Taxonomies of communication strategies

#### 4.5.4. Empirical studies on communication strategies

A wealth of studies has been carried out over time essentially to test the taxonomies proposed and prove their validity. One of the defining characteristics of these investigations analyzing communication strategies is that ad hoc tasks were typically designed and developed by the researchers in order to create the most authentic context possible to elicit the production of these strategies by the subjects of study. That was the case in Váradi's (1973) and Bialystok's (1983) studies, where experiments evolve around picture elicitation and reconstruction tasks; and Blum-Kulka and Levenston's (1983), whose focus was on sentence completions as well as Dechert (1983), who set up a narration of a picture story as an exercise conducive to the production of strategic verbal behavior. Figure references tasks were also employed as instruments of communication strategies examination in both L1 contexts such as Krauss and Weinheimer's (1964) study, and L2 settings as in Kellerman et al. (1990) or Russel (1997), who offered a replication study but with individuals from different cultural backgrounds as subjects. Reference tasks were also carried out in less experimental and more dialogic situations in which the collaboration of conversation participants and the interaction generated between them had an important weight. In Lloyd (1997), for instance, interlocutors had to execute information exchange tasks such as giving directions with the aid of a map. In a similar vein, Yule (1997) requested the subjects of the study to guide each other with the aid of maps, although this time the task offered more difficulty since the maps of the participants differed from each other.

Haastrup and Phillipson (1983) moved towards more naturalistic research methods by relying on conversations between L1 and L2 users of the language. The risk of these studies lies in the reduced control that the researcher can exert on the experiment in spite of the fact that interviews tend to be manipulated so as to ensure that the topic and the direction of the whole conversation follows the study's interest and expectations. All these research approaches are to a lesser or greater extent in opposition with the present study, which is a naturally occurring data-analysis of 'discourse strategies' in real educational contexts.

What is clearly hinted from the varying results yielded from these studies is that the nature of the tasks is a prime factor influencing the use of communication strategies. As remarked by Yule (1997: 42) regarding reference tasks "the more familiar the entities to be identified, the more likely that the speakers will produce single-word labels or short phrases", therefore, "reducing the familiarity of the objects typically increases the difficulty of being able to identify that object with a simple word or two", which will be likely to contribute to a more productive use of communication strategies.

Another aspect that has been addressed as a relevant variable on the research on strategies is the language proficiency of the speakers; however, results are overall inconclusive since the influence of language proficiency remains evident in a number of studies, but is doubtful in others. Paribakht (1985: 54) differentiated between four major communicative approaches in terms of the type of knowledge used by the speakers for their linguistic realizations: (i) a linguistic approach, which exploits the semantic features of the target concepts; (ii) a contextual approach, which exploits speakers' contextual knowledge; (iii) a conceptual approach, which exploits speakers' world knowledge; and finally (iv) mime, which exploits speakers' knowledge of meaningful gestures. Following these approaches, he concluded that learners with higher language proficiency drew on the linguistic approach more often than those with poorer linguistic knowledge, who relied more on a conceptual approach. Thus, less proficient speakers tend to avoid the strategies that require specific target language linguistic or cultural knowledge in favor of the assistance of world knowledge to compensate for their language weaknesses.

Chen (1990) also examined the possible correlation between language proficiency and the choice of communication strategies. Very much in line with Paribakht's results, Chen's study reported that more proficient speakers relied on linguistic-based strategies, whereas less capable language users resorted to knowledge-based and repetition verbal techniques. Also reporting an apparent relationship between strategies and language proficiency is the study by Liskin-Gasparro (1996), which found out advanced L2 speakers tended to use L2 based-strategies (e.g. circumlocution), as opposed to lower level language users, who seemed to employ L1-based strategies, such as foreignizing or code switching, more recurrently.

Data obtained from other studies support counter-arguments, as in the case of investigations by Poulisse and Schils (1989) and Tuan (2001), both reporting decreasing rates in the use of communication strategies on the part of more proficient speakers in comparison with the linguistic behavior of less competent language counterparts. Therefore, findings relating language proficiency and a certain fixed selection of strategies are equivocal.

**The present study** is concerned with the possible differences in the use of 'discourse strategies' when speech is realized through speakers' L1 or L2, thus the language used as the vehicle of instruction is regarded as another potential variable impacting the choice of strategies. Bongaerts and Poulisse (1989) already looked into this variable. The task that they requested subjects to carry out consisted of describing, first in Dutch (their L1) and then in English (their L2), some sets of abstract shapes. Results were compared in reference to a new taxonomy, by which they affirmed that the conceptual strategy and, therefore, the modification of the intended concept, could either be holistic or segmental. In both tasks subjects showed a preference towards describing the shapes from a holistic perspective, that is, naming a referent which is somehow similar or close to the target reference, instead of concentrating on the attributes of the referent to be described. Therefore, the main difference was detected in the fact that when native speakers of Dutch used English as a medium of communication, they found lexical difficulties and had to opt for alternative linguistic routes to maintain the holistic perspective that they selected to complete the description. Therefore, descriptions through English were longer in

terms of linguistic realization and also the time taken to do the task. As this study will show later on in the results and discussion section, similar results were yielded when lecturers' delivery of content was compared in terms of the language employed as the vehicle of communication.

#### 4.5.5. The Teachability Debate

In the light of the fact that real-life communication is to a great extent problematic, it may be of significant value to prepare L2 language users to cope with performance difficulties (Dörnyei, 1995: 55). One of the main building blocks of the present study is precisely the belief that providing teaching and training in the use of 'discourse strategies' can contribute to lecturers' more effective delivery of content and a higher sense of security when doing so.

However, the issue of teaching communication strategies has been proven quite controversial among researchers. In fact, there seem to be a strong and a moderate view with regard to the question of communication strategies instruction. The strong view advocates the explicit teaching of the communication strategies as the distinct categories that build taxonomies, that is, approximation, circumlocution, code switching, etc as well as the linguistic structures that will realize those strategies. Contrary to this is the moderate view, which places more importance on the cognitive processes. Therefore, these two views are in complete accordance with the main two approaches towards the identification and analysis of communication strategies in general. The proponents of the moderate view argue that teaching strategies makes no sense if language users have difficulties in language processing. In other words, L2 speakers may already possess communication strategies in their linguistic repertoire, but they lack the means to put them into use (Bialystok, 1990: 143). Detractors of these two perspectives claim that L2 users are already endowed with a strategic competence that emerged and was nurtured by production in their L1; consequently, "the more language the learner knows, the more possibilities exist for the system to be flexible and to adjust itself to meet the

demands of the learner. What one must teach students of a language is not strategy, but language” (Kellerman, 1991: 147).

Among the researchers who are in favor of the teaching of communication strategies (Faerch & Kasper, 1983; Tarone, 1984; Willems, 1987; Chen, 1990; Brooks, 1992) is Dörnyei (1995: 61), who believes that the origin of the antagonism may be grounded in three aspects: (i) the arguments to take sides for or against strategy instruction are generally based on indirect evidence; what is more, (ii) research has mainly been carried out regarding a limited number of strategy types, therefore, results can be neither extrapolated nor generalizable, and finally (iii) there exists varying conceptions of the notion of teaching, which lead to different interpretations of the matter.

Since the current study focuses on the analysis of the use of lecturers’ ‘discourse strategies’ in both their L1 and L2, the teaching notion that is emphasized and supported here consists of raising lecturers’ awareness of the existence of strategies within their linguistic repertoire as well as their nature and the potential they offer to help them deliver contents mainly by a direct and explicit focus on their structural realizations. Likewise, the language modification and performance involved in the use of these strategies is encouraged since it is practice that makes perfect and that leads to linguistic learning, improvement and automatization.

#### 4.5.6. A new conceptualization of discourse strategies

The notion of communication strategy proposed in this research attempts to update and renew its conceptualization. This study analyzes communication strategies as observable linguistic phenomena that belong to the discourse practice of speakers, henceforth, the reference to them as ‘discourse strategies’. A discourse strategy is therefore defined as a linguistic behavior that assists the speaker in the delivery of the complete intended meaning.

This notion of discourse strategy is considered part of the discourse competence of speakers and, therefore, one of the resources speakers can

draw on as available in their linguistic repertoire, which means that these verbal behaviors are present in all languages spoken by the language user, although the level and knowledge attained in each language may influence the variety, quantity and quality of 'discourse strategies' at a speaker's disposal. According to this conception, 'discourse strategies' could be identified in L1 and L2-speech alike.

The use of 'discourse strategies' is not primarily concerned with struggling to make up for L2 limitations, but at being able to find the most efficient and effective way to express complete intended meanings and get knowledge across to the audience. Speakers can do so intentionally, if they happen to be well aware of the range of verbal strategies that can assist them once they possess a certain language level, or unintentionally if they employ them as resources conforming their linguistic repertoire, but not being aware of their status of 'discourse strategies'.

The taxonomy proposed has been adapted to be transferable and generalizable to all language contexts. It is of a linguistic nature since it permits the analysis of 'discourse strategies' as speakers' observable verbal production; thus, leaving the cognitive processes that underlie the use of these language devices in the background since, although they may come to the fore, they are not the main focus of the study. Moreover, the taxonomy is intended to be sufficiently exhaustive and comprehensible, while, at the same time, it provides a new contribution: the incorporation of 'questions' as 'discourse strategies'. As can be seen in Table 4 displayed in the methodology chapter, the system has grown from previous communication strategies classifications, adapting already existing categories. This is also a step forward in Tarone's (1980) interactional perspective which included clarification and confirmation requests as strategies within the category of appeal for help, a first move towards the inclusion of 'questions' as interactional techniques.



#### 4. 6. Questions as multi-functional discourse strategies

The novelty introduced in the taxonomy proposed in this study is the incorporation of 'questions' as 'discourse strategies'. Although some scholars have already taken into account interaction as a factor that takes place in the use of strategies (Tarone, 1980, 1984), 'questions' have been so far limited to clarification requests and confirmation checks as a means of appealing for help. Now, however, this research considers the use of 'questions' in general as a discourse strategy that helps lecturers in delivering and transmitting content to the audience. Needless to say, conveying knowledge is not the only purpose that 'questions' serve, they also fulfill some other important functions as they happen to be multi-faceted strategies.

'Questions' seem to be key tools in the communicative exchanges that ensure a natural and equal interaction in the classroom (Sánchez García, 2010), probably due to their interpersonal nature as they realize the desire for joint speech (Morell, 2004). Therefore, they are fundamental textual devices to establish and maintain a good rapport between teacher and students, and they signal the increasingly more common shift of lectures from teacher-centered to student-centered events (Fortanet & Bellés, 2005). In fact, as results will later suggest, there is an interesting increment of 'questions' as teacher-initiated moves seeking for students' help and emerging as what seems to be a consequence of teaching through a foreign language. In this line, enquiries represent a direct access to knowledge since they signal speakers' internal motivation to obtain unknown information (Dalton-Puffer, 2007: 93). It should be further considered that 'questions' are not only key elements in teachers' output that eventually reaches students as input and can ultimately become intake, but they also seem to influence students' output in fundamental ways. Therefore, 'questions' are just tiny discourse features with a powerful effect on language learning and development.

Apart from this, 'questions' are typically used to organize lectures and structure discourse as they can work as topicalizers and markers that signal discursive moves. Moreover, they also seem to support students' learning

process on the grounds that they are resources deployed to build collaborative meaning-making, ease students' comprehension of the lecture, elicit information, evaluate students' understanding and confront communicative breakdowns (Dafouz & Sánchez García, 2013: 4), to name but a few other functions.

#### 4.6.1. Typologies and studies of classroom questions

Interest in the role and nature of 'questions' dates back to the times of Plato and Socrates, when a model of questioning that still remains in force today in law schools was designed. However, it was the 90s that witnessed growth in research in this area. At the beginning, studies concentrated on describing teachers' use of 'questions' in classrooms and, with time, the focus shifted towards more systematic observations and analyses that also aimed at discovering teacher questioning behaviors, to ultimately consider a possible correlation between these behaviors and gains in student achievement (Ellis, 1993:1).

'Questions' have been examined as a semantic category (Quirk et al., 1972, 1985), as an illocutionary act (Lyons, 1977; Huddleston, 1984) and as a type of request or directive (Katz, 1977; Burton, 1980). And it is precisely due to the different approach adopted that the term 'question' remains vague and ill-defined. Among the many typologies of classroom 'questions' that have been put forward over time, the most relevant ones characterized by the functional approach embodied in the present study are reviewed in the following.

Tsui (1992: 102-109), drawing on previous work by Sinclair and Coulthard (1975) in their interactional descriptive framework, analyzed 'questions' as a form of elicitation, defining them as "any utterance which prospects an obligatory verbal response as an elicitation irrespective of its syntactic form". However, Tsui did not focus on categorizing enquiries in relation

to the direct motivation behind their production, but according to the responses that they were expected to elicit. Thus, her taxonomy included six subcategories: (i) inform, by which the elicitation tries to provide missing information; (ii) confirm, by which the audience accepts the invitation to confirm what the speaker believes to be true; (iii) agree, by which an agreement with the audience regarding the topic at hand is awaited; (iv) commit, by which a commitment to further action from the audience is elicited; (v) repeat, by which a repetition is prompted; and finally (vi) clarify, by which a clarification is requested. The main downside coming from this classification derived from its seeming inadequacy to adapt to the teacher-fronted nature of academic lectures. As a reaction to the fact that “questions in monologues typically do not receive a verbal response from the audience at all” (Thompson, 1998: 139), a new system to classify ‘questions’ was proposed. On this occasion, it established a clear distinction between audience- and content-oriented questions. This dichotomy readily serves the two main functions of lecture discourse, that is, the first type addresses the interaction between teacher and students as audience; and the second type places emphasis on structuring subject content. Each of these two main categories includes different sublevels. While audience-oriented questions primarily involve eliciting responses, inviting to formulate a question, managing the classroom and seeking agreement from the students as well as requesting clarification or confirmation from them; content-oriented enquiries basically seem to focus on information, stimulate thought and provide examples of what is being exposed. This question taxonomy by Thompson (1998) has enjoyed a broad acceptance, as proven by the many studies that draw on it for the analysis of enquiries. For example, Crawford Camiciottoli (2007), in her attempt to investigate the features that reflect the academic nature of lectures, devotes part of her research to the analysis of ‘questions’ as devices that encode lecturer-audience interaction (2007: 4). Another scholar who used Thompson’s (ibid) taxonomy was Querol-Julián (2008), who set out to create her own classification by revising three already existing typologies and aligning them. Likewise, Chang (2012), whose study threw some light on how disciplinary cultures influence the patterns of questions in lectures, also used it as analytical tool. More recently published work making use of Thompson’s (ibid.) model of ‘questions’ focused on the use

of these interactional devices in university lectures and their relation with the non-verbal behavior that accompanied them (Fortanet-Gómez & Ruiz Madrid 2014).

Dalton Puffer (2007) in her examination of classroom discourse also dedicates some research space to 'questions'. She develops her own taxonomy, built on the existence of two other well-established ones, which happen to be sets of binary oppositions. The first of these classifications (Mehan, 1979) places 'questions' in a dichotomy based on whether the person who asks the enquiry actually knows the answers to it, in which case we will be talking about display questions, or whether the answer is unknown to the person asking, in which case the question will be referential.

The pros and cons in the use of display and / or referential questions have always generated much debate (Banbrook & Skehan, 1989; Nunn, 1999). The controversy arises owing to the defining feature of display questions, namely that the information sought is already known by the teacher, because of his role of primary knower. Under this premise display questions lose their value as "real" questions because they seem to fail at promoting genuine communication between classroom participants. In this way there has always been a high pedagogical preference towards the production of referential questions in lectures. This kind of enquiries does seem to ensure an exchange of real information unknown to the teacher and to the fellow students too; therefore, there is an interest in asking and answering this type of 'questions'. It is for this reason that referential questions seem to trigger longer, more authentic and more involved oral contributions on the part of the students, which lead some researchers to consider them the ideal question type to engage students in during instruction (Long & Sato, 1983; Musumeci, 1996). Nevertheless, as the present study will display later on, it is the purpose behind the use of one or another type of question, and not so much their general features, that truly will make a difference in learning. Considering the nature of display questions, they could be useful to elicit concrete responses from students, check their understanding, guide them towards a particular answer and evaluate the learning of particular concepts. In contrast, referential

questions can come in handy to stimulate discussions and engage students in extended discourse. Therefore, both question categories can be beneficial in the teaching and learning process alike as long as their use is aligned with the pedagogical goals established (Walsh & Li, 2013: 2).

The second question typology listed in Dalton-Puffer's (2007) study is the dichotomy between open and closed questions, which differ from one another on "the amount of built-in freedom or scope which the questioner gives the respondent for her/his answer" (ibid.: 96). Once again, from a second language learning perspective, open questions are regarded as more advantageous since they render more answering space and more possibilities for a communicative response from the students, while closed questions seem to restrain the quantity and quality of the contribution to just a few words. As was the case with the display/referential opposition, appearances can be deceptive, and opting for open questions may not be that constructive, especially since sometimes 'questions' can be open in form but closed in function. This fact will also be further discussed and supported by the results yielded by this study.

In her attempt to find a more adequate taxonomy to analyze 'questions', Dalton-Puffer elaborated a tentative new classification based upon the kind of information asked for. It included the following categories: questions for facts, questions for explanations, questions for reasons, questions for opinion and meta-cognitive questions (2007: 98). This goal-oriented model also adds an extra perspective to the equation since each type of 'questions' seems to place a different cognitive load on the respondent. In other words, answering with a fact is far easier a task than having to contribute with a personal reason, and it is even more difficult having to justify an opinion. Therefore, it seems that 'questions' can also be ranked according to their cognitive demand on the students. In fact, this is not the first taxonomy created in virtue of the thinking skills required to answer enquiries. McComas and Abraham (2005), building on the research by William W. Wilen and informed by the extensive work by Angelo V. Ciardiello on best practices in questioning skills, outlined a system that categorized 'questions' following a pattern of four quadrants with paired criteria; thus, suggesting that 'questions' could either be low or high order, and either

convergent or divergent (as illustrated in Figure 9). On the one hand, while low-order enquiries are recall-based and place an undemanding level of reasoning on the respondent; high-order questions require a demonstration of some degree of comprehension and, hence, a higher level of cognition is needed. On the other hand, convergent questions could be likened to closed-ended enquiries in that “its nature has a more narrowly defined correct answer – the answer is generally short, requires little reflection and requires that the respondent recall from memory a bit of factual information” (McComas and Abraham, 2005: 2). Contrary to this, divergent questions are open-ended since their answer is broader in nature and they require a higher level of thinking to respond.

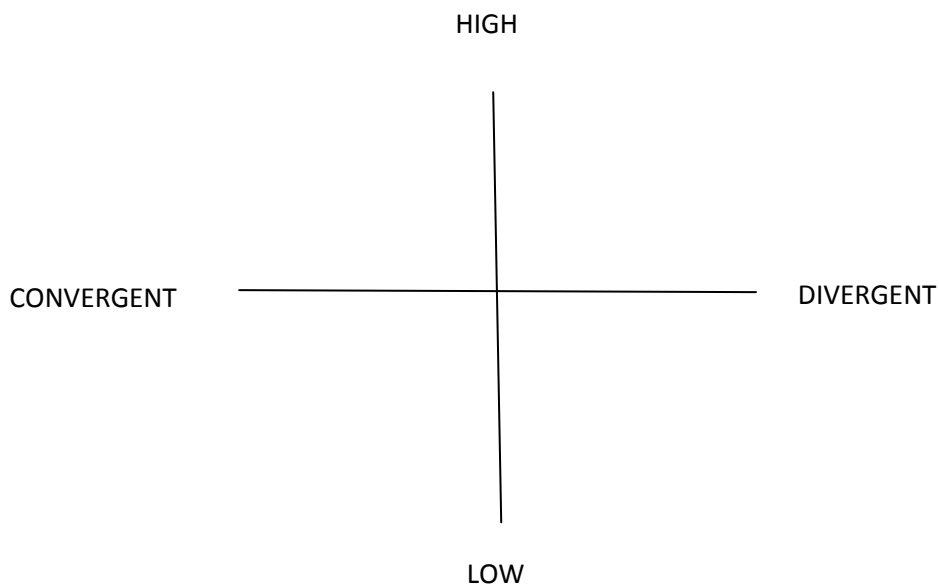


Figure 9. McComas and Abraham's (2005) questioning model

Another long-established and also cognitive-based way of categorizing and evaluating the level of questioning in the classroom was proposed by Christenbury and Kelly's (1983) Questioning Circle as an alternative to sequential and hierarchical schemata. As shown in Figure 5 below, their model consisted of three intersecting circles, each one representing a domain of cognition according to a different aspect of reality: (i) the matter, which refers to

the subject or topic discussed, (ii) the personal reality, which has to do with the bond between the student and the topic as influenced by students' experiences, values and ideas, and (iii) the external reality, which takes into account a broader perspective on the topic by referring to the experience, history and concepts of other people and cultures (ibid.: 13). According to this classification, the most effective questions are those which develop from areas where the circles overlap since they challenge students' higher-thinking skills enriching them. However, the most fruitful 'questions' will not only emerge from the combination of some of these enriched areas, but from the collision of the three components, labeled as a dense area. Therefore, 'questions' should subsume and make students deal with all three areas (matter, personal and external reality) so as to provide the deepest consideration of the topic discussed.

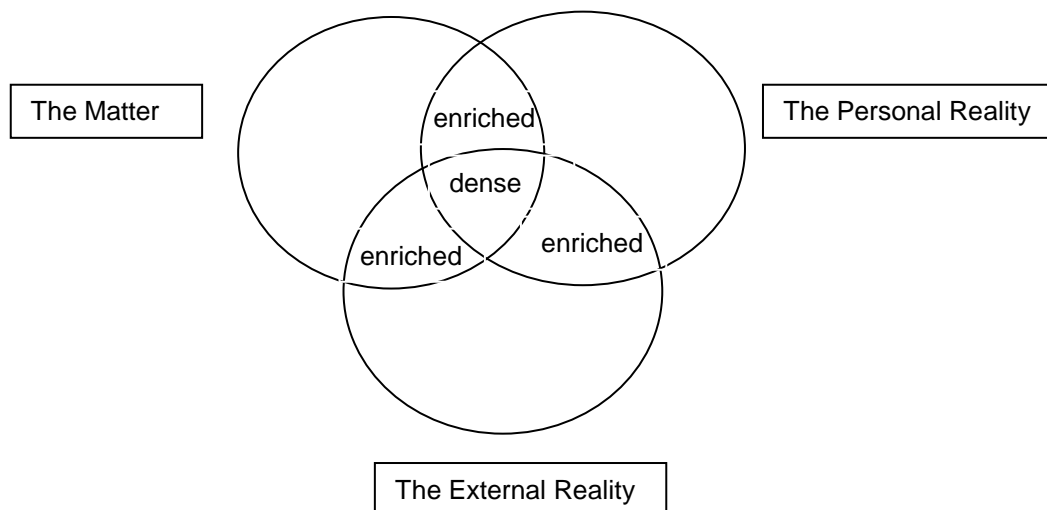


Figure 10. The Questioning Circle

The final taxonomy introduced in the current research as a potential analytical tool to delve into the function and nature of 'questions' in educational settings is the result of two other previous experimental classifications that were tested in piloting studies (Sánchez García, 2010; Dafouz & Sánchez García, 2013). It also builds on some of the functional categories explained above, such as the distinction between display and referential questions. However, further details

about the taxonomy and its development will be presented in the methodology chapter of the present study (see section 5.4.). What is worth mentioning at this point is that 'questions' were identified on the basis of their linguistic form (wh-questions, yes/no questions, alternative questions, elliptical forms<sup>13</sup> like 'any question?') and / or their rising intonation.

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<sup>13</sup> Elliptical forms exclude personal addresses such as "Daniel?", "and Kevin?"





## **PART II. RESEARCH DESIGN AND METHODOLOGY**

### **5. Methodology**

#### **5.1. Research approach and design**

This investigation is concerned with the different communicative strategies that lecturers employ when delivering content subjects, with how they are articulated linguistically and with examining whether these discursive structures vary depending on the language of instruction (L1 or L2). To this aim, the research design explained next aims to answer the following core research questions:

**RQ1.** What are the most common discursive strategies *used* as part of teachers' discourse in university lectures?

**RQ2.** To what extent do discursive strategies *vary* depending on the language of instruction used?

**RQ2. 1.** Are there any similarities in teachers' use of discursive strategies when they deliver content through their L1 and their L2?

**RQ2.2.** Are there any differences in teachers' use of discursive strategies when they deliver content through their L1 and their L2?

**RQ3.** What are the most common types of questions used as part of teachers' discourse in university lectures?

**RQ3.1.** What are the prime functions of the questions employed by teachers?

**RQ3.2.** Are there any similarities in teachers' use of questions when they deliver content through their L1 and their L2?

**RQ3.3.** Are there any differences in teachers' use of questions when they deliver content through their L1 and their L2?

**RQ3.4.** Does the use of questions help teachers achieve the main pedagogic aims of their lectures?

The current study follows a mixed-method design since both qualitative and quantitative analyses will be conducted sequentially. To be more precise, this

work is designed as a predominantly qualitative study of an exploratory nature that tries to gain new insights into classroom practices. Besides, since mixing methods helps look at the data from different angles and offers the researcher various standpoints from which to examine the data and reach conclusions (Dörnyei, 2007: 164), straightforward descriptive statistics, such as the quantification and frequencies of observations, are also included in order to achieve a better understanding of the target phenomenon as well as the chi-square of the main results so as to find their statistical significance.

The research design selected as appropriate to address the overarching goals is the case study because, due to its bounded and intrinsic nature, it can be regarded as an effective method to obtain a thick description of the complex issue of teacher discourse as occurring in its natural context (Duff, 2008: 22). In fact, this research could be defined as a multiple case study in which the units of analysis are two distinct university lecturers.

These focal participants' discourse were recorded and examined at several times during an academic semester, and it offers a contrastive flavor taking into account that both cases will be dealt with separately, but a cross-case synthesis (Yin, 2003: 147) was also performed, that is, a comparison of the commonalities and differences between the two informants.

It is deemed convenient to clarify the role of the researcher in the current investigation. It has been attempted not to be too close nor too far away from the teachers and the research site since both of them can work either for or against the study and the researcher; thus seeking rigorous objectivity was the main goal regarding the role of the investigator. The researcher and the participants did not know each other before this work began. Once they got in touch, a good professional rapport was developed between them for the sake of the project.

In this regard, the close cooperation between teachers and researchers is highly important. During the data collection and analysis, lecturers and investigator were always in contact through e-mails. The researcher shared her views with them in order to contrast her assumptions and establish the validity of her analysis (Dörnyei, 2007: 51-52; Yin, 2003: 33-39); after all, lecturers are

the owners of their discourse and no one better than themselves would know what their purposes were. Apart from contacts via email, informal conversations were usually maintained after the lectures were recorded to comment on the dynamics and procedures of the class just finished or to obtain more details about the instructor's planning of the lessons. All this was complemented with a written questionnaire (included in Appendix 9.3.) in which aspects related to the teachers' background and personal motivations were asked (Dörnyei, 2007: 129-133; Heller, 2008: 249-262).

Presenting lecturers' opinions on their experiences was deemed illuminating since it would lay down the basis and the context in which the 'discourse strategies' explored were embedded and produced. Besides, it would add an ethnographic approach to this research; thus increasing its internal validity (Duff, 2008: 145; Stake, 2000: 449). A questionnaire was thought to be the appropriate research tool for such purpose since it was believed to provide a different way of looking at classroom events through the lens of the informants of the study themselves (Dörnyei, 2007: 131). The questionnaire handed in to the lecturers consisted of 12 open-ended questions enquiring about their teaching experience and background. In this way, the participants' subjective interpretation of their own discursive behaviors and teaching customs could be studied and taken into consideration in the analysis of the results. Although most of the opinions expressed by the lecturers by means of the questionnaire and informal conversations will be referred to as the results and their discussion are presented, precisely as a way to support the findings of the study, all the statements are further elaborated on in section 5.2.1. where a more exhaustive account of the informants of the study is introduced.

Both the recording and the filming of the lectures were undertaken by the researcher and were her full responsibility. She was present in all the lessons as an observer. The investigator always tried to talk to the students before the teacher arrived in class and the filming started so that she was considered a regular member of the audience by the students. By applying these measures, it was the intention of the researcher to minimize the possible Hawthorne effect (Dörnyei, 2007: 53), that is, the irrational effect that causes participants to perform differently when they know that they are being studied, as well as the

observer effect. In spite of all the efforts, unlike students, lecturers seemed to always bear in mind the presence of the researcher in their space, as indicated by the several references to the camera that they introduce in their speech (see for instance Appendix 9.4.13.). Nevertheless, due to the climate of mutual trust and collaboration, it is hoped that this incursion was not seen as obtrusive on the part of the teachers.

Next, a more detailed account of the case study participants, sources of data and analyses will be provided.

## 5.2. Participants

### 5.2.1. Lecturers

The focal participants of this research are two university lecturers that teach classes at the Universidad Complutense in Madrid. Lecturer A is in charge of a subject called Consumer Behavior, and Lecturer B teaches a course called Financial Accounting. Both subjects are part of the Business Administration degree offered at the aforementioned university. What makes these two cases so special and unique is the fact that both lecturers teach their courses in two parallel groups: one is given in Spanish (hereinafter L1 group), which happens to be the mother tongue of the instructor and most of the students in the class; and the other one is delivered through English (hereinafter L2), which is the foreign language of the lecturers and most of the students attending. Therefore, the classes of these two lecturers provide a magnificent opportunity to analyze how the very same content is transmitted through two different languages of instruction, their L1 and their L2. Thus, both groups are comparable.

The case selection was primarily based on criterion sampling (Dörnyei, 2007: 128) since it was planned to find participants who met the specific predetermined criteria of being currently teaching the same content through both Spanish and English. Some research was conducted in order to find out if there were any lecturers who worked under those circumstances. Finally, six potential subjects were located and contacted, but only two of them were

available at the time of data collection and were willing to actively participate in it. Therefore, there was also a certain degree of opportunistic convenience sampling (Dörnyei, 2007: 129) if we bear in mind that these two cases were the only ones agreeing to be recorded for this research. Owing to this reason, there were some variables such as the gender of the participants, both subjects are females, which could not be deliberately selected. The main characteristics of the teachers are next provided and are the result of several informal conversations and a written questionnaire that was handed out to them.

Lecturer A has been teaching the subject of Consumer Behavior for 3 years in both language groups, Spanish and English. She decided to embark on the enterprise of teaching through her foreign language for two main reasons: her good command of English, since she has an extensive background learning the language, and her interest in this specific content subject. Moreover, she considers the great enrichment resulting from the contact with students from different cultures as the main benefit coming from the experience. Apart from this, Lecturer A reckons that she cannot make the most of her English group because of the restrictions imposed by the use of the foreign language as the medium of instruction. Likewise, she explains that she offers more rigid, less flexible and lower-nuanced content delivery. Therefore, she argues that she feels more at ease when she teaches through Spanish because it is her mother tongue. As far as her students are concerned, she worries about the lack of participation of her Spanish-speaking students, who on top of that show a lower proficiency in English when compared to the Erasmus students also attending the lessons.

Lecturer B started teaching in English when the Bologna Project began in 2006. Responding to the need to update pedagogical practices arising from Bologna, she wrote a textbook on Financial Accounting together with some of her colleagues<sup>14</sup>. The contents and the methodology of this book were geared towards her degree students and their needs. She is also the author of the textbook used for the Spanish group, however, had she had the chance, she commented that she would rewrite it following the structure of the English

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<sup>14</sup> Camacho, M., Akpinar, M., Rivero, M. J., Urquía, E. and Eskola, A. (2012). *Beyond figures: Introduction to financial accounting: European financial accounting manual*. Madrid: Pirámide.

manual. Lecturer B had been teaching Financial Accounting in Spanish for fourteen years, whereas she had started lecturing through English five years previous to the time of the study. She engaged in English-medium teaching because it was a challenge that would give her the opportunity to improve her English language skills and innovate in her teaching. Instilling knowledge through English is a constant difficult test that she faces daily, but she states that it is precisely this feeling of bettering herself and her high motivation that make her obtain the best of her English classes. Besides, she acknowledges that the way in which she prepares the English lectures influences the organization of the Spanish ones. Nevertheless, she mentions the lack and loss of humor as a downside in those lectures taught through her foreign language. When it comes to her students, she believes that the learners attending the English group consider themselves a select cohort of people who are “prone to show certain underestimation of the teacher as well as their classmates regarding their level of English”. Besides, Lecturer B observes that these English-taught students need to be sure of the fact that they fully understand the concepts explained and resort to the textbook more often.

### 5. 2. 2. Students

The two groups of students attending the courses analyzed are very heterogeneous. On the one hand, in the Consumer Behavior course, roughly 80% of the students taking part in the lessons taught in English are Erasmus students coming from different European countries; whereas the majority of the participants in the classes in Spanish are local students and only around 10% of them have an origin other than Spain. On the other hand, the audience attending Financial Accounting classes is mainly formed by Spanish students and presents a similar number of participants from overseas, irrespective of the language used to deliver the contents (see sections 6.4. and 6.5. for results and discussion regarding the nature and origin of students and actual interaction in class). As a result, both languages, Spanish and English, work as a lingua franca (Smit, 2010) in all the lessons.

In the academic year 2013-14, when the data for the study was gathered, the first, second and third years of the Business Administration degree were offered in English in their entirety along with some courses belonging to the fourth year. The main requisite to be eligible for enrolling in the English group is to prove a B2 level in the English language, according to the Common European Framework of Reference. It is interesting to highlight that the linguistic competence of students is an entry precondition, but not an exit one (Dafouz, 2015: 20). However, this accreditation does not entitle the potential student to enter the program. The English group has limited (60) places and students are selected based upon the final grade they obtained in the Spanish University Entrance Exam (i.e. *Selectividad*). This entrance exam is also the requisite to enroll in the Spanish strand of the degree and, therefore, there are no different academic requirements between the two groups.

Regarding the Erasmus students who come to study in either the English or Spanish group for a semester, they need to certificate a B2 level of English or Spanish, depending on the course strand they will be attending, in their home university in order to be allowed to participate in the Erasmus program.

It is important to highlight that the focus of this study is teacher discourse and even though students' contributions have been transcribed as an integral part of teacher-student interactions, they have not been analyzed in the same exhaustive way. The examination of student discourse is beyond the scope of the present research, but this is a fundamental aspect of classroom talk and interaction the object of future scrutiny, as suggested in future lines of research (see section 7.4.).

### 5.2.3. Academic Fields

The course on Consumer Behavior is offered as a subject pertaining to the first semester of the fourth year of the degree. Financial Accounting, on the contrary, is a subject that needs to be completed in the second semester of the first year of studies. Consequently, the lectures of the first course were gathered during the month of November and the lessons of the second course were collected



during the month of February. These time periods were preferred so as to keep track of lectures delivered in the middle of the term, disregarding first or last lessons and thus assuming that participants already knew each other and all of them were familiarized with the classroom procedures. Likewise, the lecturers recommended me to record those lectures whose contents were as equivalent as possible in both languages.

It is also worth mentioning that both courses under scrutiny belong to the field of Social Sciences; however, Consumer Behavior is a soft subject in comparison to Financial Accounting, which could be considered a pure discipline. A more elaborated account and the possible impact of this fact on teachers' discourse is discussed in section 3.4.3. of the present study.

In addition to the information delivered in class by the teacher, which is the prime source of field knowledge, lecturing is supported with other materials and resources. In the case of Financial Accounting, computers are a must in the seminar lessons in order to carry out more practical tasks. Apart from this, teachers also use a textbook<sup>15</sup> which is brought and worked on often in the class and a technological program called *Clickers* that the teacher employs along with Powerpoint presentations to support her explanations (Camacho-Miñano & del Campo, 2014). This software enables the teacher to interact with the audience. In fact, that was one of the main objectives that the lecturer tried to achieve with this tool. She wanted to get students' attention and involvement. Besides, it is a good way of tracking students' learning process at a specific point of the lecture. It is a collaborative system by which, in our particular case, the teacher programmed several multiple choice questions and problem-solving activities in the computer and then displayed them on a screen. Students are given some thinking time and by means of a remote control they select what they think to be the right answer. The instructor is immediately aware of the students' responses and the time it took them to reply; thus, they can all comment on the solution together and share opinions on the matter.

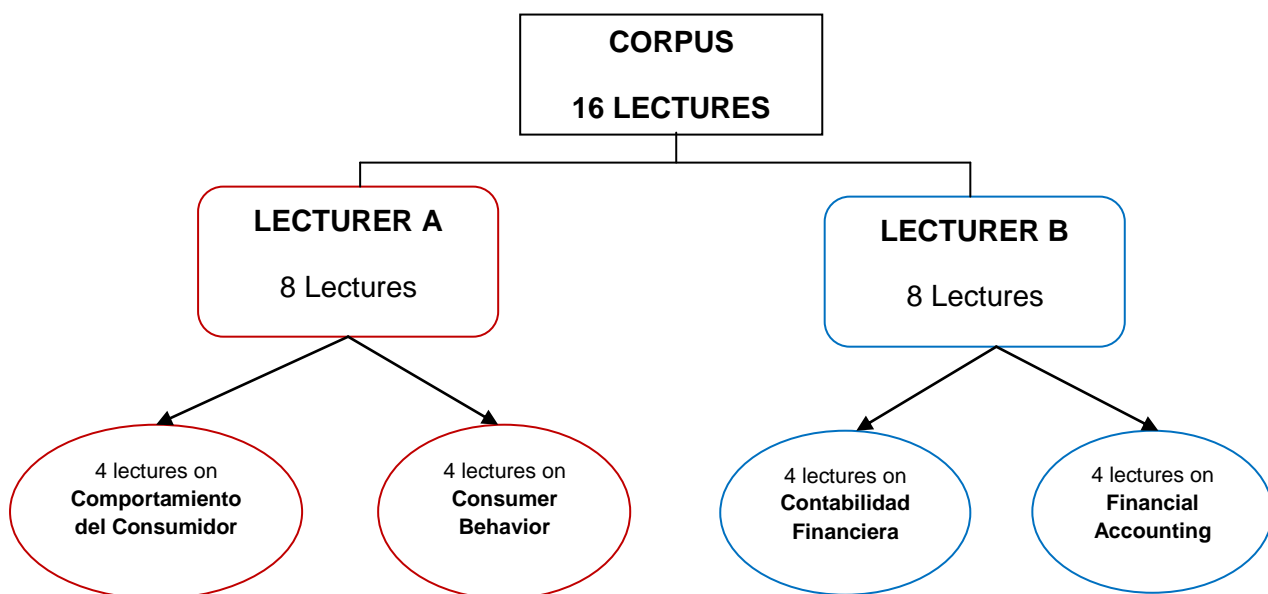
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<sup>15</sup> Camacho, M., Akpınar, M., Rivero, M. J., Urquía, E. and Eskola, A. (2012). *Beyond figures: Introduction to financial accounting: European financial accounting manual*. Madrid: Pirámide.

In Consumer Behavior students follow the teacher's Powerpoint presentations and are provided with an extensive bibliography to look up if they want to. Both courses share the university *campus virtual* as a resource and primary source of information. *Campus virtual* is an internet space which brings together different tools that facilitate online teaching, learning, researching and management. Within this platform, students have access to a virtual classroom that teachers stock with extra learning materials such as bibliographies, Powerpoint presentations, assignments, website links, fora, mailboxes to hand tasks in, etc.

### 5.3. Data collection and corpus analysis

The corpus collected to answer the research questions consists of 16 lectures, which are divided in two subsets of 8 classes (Graph 1). On the one hand, the first subset is delivered by Lecturer A and consists of 4 lessons taught through Spanish and 4 lessons conducted through English. On the other hand, the second subset is delivered by Lecturer B and comprises 4 classes given through Spanish and 4 lessons taught through English. The disciplinary contents of the 8 lectures within each subset are the same, which makes them comparable to one another; the language of instruction being the main variable.



Graph 1. Corpus data

As shown in Table 2 below, the data accounts for 1,305 minutes of teaching practice and a total number of 152,530 words.

## Chapter 5. Methodology

		Lecture	Topic	Minutes	Words	Students
L1 (Spanish)	Lecturer A	1	Actitudes en la publicidad	81	11172	26
		2	Motivación del consumidor e influencias de la familia en la publicidad	88	13189	16
		3	Influencias sociales en la publicidad	87	12892	11
		4	La clase social en la publicidad	65	9386	15
	Lecturer B	5	La cuenta de pérdidas y ganancias	101	14080	40
		6	Seminario: base de datos SABI	52	6082	20
		7	Hechos contables y libros contables	95	12576	40
		8	Libros contables: el diario y el libro mayor	65	7811	35
Total L1				634	87188	
L1 Mean length time and number of words				79.25	10898.5	
L2 (English)	Lecturer A	1	Attitudes in advertising	85	7037	39
		2	Consumer motivations in advertising	86	7841	42
		3	Family and social influences in advertising	78	7894	33
		4	Social class in advertising	72	8872	27
	Lecturer B	5	The income statement	101	8637	50
		6	Seminar: SABI database	46	4295	20
		7	Book keeping	99	10054	45
		8	Accounting books: the journal and the ledger	104	10712	40
Total L2				671	65342	
L2 Mean length time and number of words				83.875	8167.75	
Overall total				1305	152530	

Table 2. Data collection

Most of the classes recorded can be classified as relatively interactive lectures, since although it is the teacher who holds the floor for the longest time and is the one in control of turn taking and the development of the lectures, both lecturers seem to promote interaction throughout all the stages of the lectures and student participation is commonplace. When all lectures are compared regarding time taken up, the seminars in Financial Accounting seem to stand out. These two lessons, one given in Spanish and the other one in English, are shorter in time because the group of students is divided into two and the usual two hour slot is split between the two cohorts. This time and student distribution is due to the physical conditions and the resources available in the computer lab, which could not host all students at the same time.

Once the participants were contacted via email, an informal meeting was arranged in order to explain the research design and agree on the days in which the recordings would take place. To avoid the social desirability bias (Dörnyei, 2007: 54), lecturers were not given fine-grained details of the actual aspects under investigation. In this way, they would not change their normal behaviors or be somehow influenced, thus affecting and modifying their classroom discourse to perform as they believe is expected of them.

The equipment used to record the lectures consisted of a video camera that was placed either at the very end of the classroom or one side, depending on the physical characteristics of the rooms and the position of the power sources, in order to capture the entire classroom and the instructor. In addition, a high-quality small digital recorder that the teachers wore around the neck was also used. The camera was movable and operated by the researcher, who tried to follow the lecturers around the classroom as the lessons developed. In spite of these attempts, on occasions there were some literal blind spots appearing in the video coverage. The main downside and technical difficulty encountered was the fact that the voices captured by the video camera are typically drowned by other environmental noises such as the creaking of the wooden chairs, students' whispers, the movement of books, backpacks, etc. As a consequence, the video camera footage has been used as the means to get a better understanding of non-verbal aspects of classroom interaction and management so that the real context of the events always underpins the analysis of the

discourse once it is transformed into text form and also as a way of disambiguating the audio recordings. Audio taping was then the primary source to obtain lecturers' discourse.

Another problem that needs to be highlighted at this stage of the data collection is the plausible distraction caused not only by the presence of the researcher, as was already mentioned in section 5.1. above, but also by the presence of the camera. Before any recording commenced, the researcher was asked to introduce herself to the students and talk a little bit about the project. It was made clear that the study and all the filming and recording were aimed at the teacher and her discourse; thus, hoping that the audience could forget about the presence of the camera. In addition, it is believed (Zuengler et al., 1998) that classroom interaction and behavior is not likely to be altered for extended periods of time, which comes in handy in the present study since the recordings were not a one-off event, but a recurrent practice that lasted weeks. Therefore, it was hoped that students became familiarized with the procedures and that they were not distracted nor modified their behavior due to the research.

All the audio recordings were stored on computer and later transcribed manually by the researcher herself. Transcribing was a time-consuming process in spite of the fact that since the object of study is communicative strategies in teacher discourse, the transcription conventions did not call for very exhaustive codes detailing non-verbal aspects (like gestures, facial expressions) or suprasegmental factors (such as stress and intonation). After considering several conventions for discourse transcription, the framework proposed by Du Bois et al. (1993) was finally deemed as the most appropriate for the purposes of the analysis at hand. Since not all of the codes put forward by the framework were relevant for the transcription, the list below summarizes the norms that were finally followed. All participants have been given pseudonyms in the transcripts. Language has not been corrected and, as mentioned above, background and/or environmental noises, overlaps and other types of interferences have unfortunately rendered some parts of the recordings and, consequently the transcripts, unintelligible.

T	Lecturer
S	Student
SS	Several students at once or whole class
Hyphen -	Truncated word
Square brackets [[ ]]	Speech overlap
Three dots ...	Long pause. Typically followed by a number in single parentheses to indicate the duration in seconds
Two dots ..	Medium pause. Typically followed by a number in single parentheses to indicate the duration in seconds
One dot .	Short pause. Typically followed by a number in single parentheses to indicate the duration in seconds
XXX	Uncertain hearing, indecipherable utterance
@	Laughter
Vocal noises are typically specified in single parentheses. For example, (Teacher coughing)	
Code switching is typically highlighted in <i>italics</i>	

Table 3. Transcription codes

The transcription process allowed the researcher to start examining the data and scanning it to pinpoint some of the aspects that would later be analyzed more in depth. This pre-coding phase led the way for a more formal and structured coding stage. The first elements to be spotted, tagged and classified were 'questions', since two previous pilot studies (Sánchez García, 2010; Dafouz & Sánchez, 2013) had already been carried out on these discursive elements. The first work drew on Dalton-Puffer's (2007) taxonomy of 'questions' and considered both teachers' and students' use of these interactional devices across different disciplines at university level. This small study paved the way for a second one in which the question classification was adapted and modified to fit the enquiries contained in the discourse analyzed. Later on, the classification of 'questions' was changed once more, as will be shown in section 5.4. of this thesis. This time it was finally tested with the new data collected for the present study. Afterwards, the identification and categorization of 'discourse strategies' followed in a similar way to 'questions'.

The process of tagging and classifying both 'discourse strategies' and 'questions' was quite burdensome and iterative. First of all, the transcripts were

read through to get the general sense of the data and contrast it with the preliminary ideas and impressions that resulted from transcribing. Once all the lectures were tagged according to the taxonomies proposed (see Appendices 9.1. and 9.2. for exact tag labels), the linguistic devices studied were classified again to make sure that both coding processes coincided and that the tagging was reliable and met qualitative quality criteria. Cases for which there were different codes were re-examined.

When it came to ‘discourse strategies’, the more salient difficulty arose during the coding process and was basically due to the fact that strategies could consist of phrases, clauses or whole paragraphs. This means that it was not evident enough where and how to mark their beginning and ending. Finally it was discovered that the important aspect was the identification of the strategy itself and not so much its length regarding the number of words. Likewise, on many occasions it was found problematic to distinguish between strategies such as restructuring and retrieval. This led to more context-sensitive examinations that disclosed a tendency for these two types of strategies to appear either quite close or even embedded in each other.

For analytical purposes, ‘questions’ were identified on the basis of three features: their syntactic form (i.e. inversion, wh-words, etc), the intonation and the utterance function. As far as the functional analysis is concerned, some ‘questions’ proved to be clearly multifunctional, meaning that there was no one-to-one correspondence between their linguistic form and their discourse function. For example, lecturers may ask ‘questions’ like “Anne, could you read next exercise?” In this case, the utterance has an interrogative form but it functionally works as an imperative since the lecturer is demanding a particular action from the student. However, doing it through an interrogative downgrades the command and makes it sound more polite. To tackle this situation, a context-sensitive analysis of each question was conducted prior to its final classification.

The analysis of ‘questions’ was complemented by investigating the lecture phase in which they occurred and the pedagogic goals that they fulfilled; therefore, a multi-layered approach is offered. The different classroom stages



and the pedagogic goals accomplished in each of them were determined by means of the SETT framework (Walsh, 2006b, 2011), which will be explained in detail in section 5.4., and which in turn takes into account the perceived goal of each moment in a lecture and the logical lesson aims that are programmed for each class. The different phases of lectures were tagged by assigning a label and a color to each of them. This made it possible to detect not only when each stage started and finished, but also when *mode side sequences* (Walsh, 2006b: 86) occur. These sequences signal a brief departure from a primary mode to a secondary one, and sometimes, a shift back to the primary one again. Therefore, the different colors (as can be seen in Appendix 9.2.) marked the various phases and also whether they are embedded within a larger unit. This mode switching represented a demarcation problem that turned out to be quite taxing since it was difficult to distinguish between modes, especially if they occurred simultaneously. To tackle this classification issue, once again, the two lecturers serving as cases were contacted and asked about their instructional aims with the purpose of contrasting them with the researcher's analysis and ensuring the study's reliability. Likewise, the author of the framework, Professor Steve Walsh of Newcastle University, was also consulted via e-mail when queries about the lecture stages emerged to warrant the appropriate implementation of the model<sup>16</sup>. A sample of the analysis just explained is offered at the end of this chapter to illustrate the tagging and classification procedure (Table 7 and 8).

After all the categorizations of the elements under study were completed, a quantitative analysis was also carried out in order to make visible certain frequencies, tendencies and patterns that would otherwise remain imperceptible. For comparative purposes, and taking into account that all the lectures vary regarding their word count and their duration, results were normalized, thus, presenting the number of communicative strategies occurring per 1,000 words<sup>17</sup> (‰). Chi-square tests were also undertaken using SPSS

<sup>16</sup> I take advantage of this opportunity to express my gratitude for his suggestions and comments.

<sup>17</sup> Normalization is a common way to convert raw counts into rates of occurrence, so that the scores from texts of different lengths can be compared (see Biber 1993 for a full account of this frequently used method). The symbol ‰ will be used throughout the study to refer to normalized data, more specifically to number of occurrences per 1000 words.

software so as to find the statistical significance of the most general results (see sections 6.1 and 6.4.).

#### 5.4. Taxonomies used in the present study

Although there is a substantial number of different classifications proposed by scholars over time in an attempt to analyze communication strategies, a alternative taxonomy is introduced in this study and is illustrated in Table 4 below. In spite of the fact that the conceptualization of discourse strategy adopted in for this investigation is explained in chapter 4, section 4.5.6., it is fundamental to clarify that at a first stage of the study the main objective is to explore and analyze teachers' discourse to discover the potential difficulties that seem to lead them to the use of communication strategies. Therefore, the taxonomy created for the fulfillment of such purpose is based and adapted from the traditional conceptualization of communication strategies (Dörnyei, 2005). As explained in the theoretical framework (section 4.5.3. in the present study), a wide range of typologies of communication strategies has been put forward by scholars over time. However, agreeing with Bialystok's (1990: 61) acknowledgement that

“the variety of taxonomies proposed in the literature differ primarily in terminology and overall categorizing principle rather than in the substance of the specific strategies. If we ignore, then, differences in the structure of the taxonomies by abolishing the various overall categories, then a core group of specific strategies that appear consistently across the taxonomies clearly emerges”,

the apparent similarity presented across taxonomies (Dörnyei, 1997:125) has helped in the creation of a new taxonomy that unites the most representative communication strategies introduced by previous research studies and that serves as the analytical tool for the current study. This taxonomy distinguishes between three main strategy types according to whether their aims are:

- (i) offering alternative plans for the speakers to carry out their original communicative goal by modifying language, thus compensating

somehow for their linguistic problems encountered (achievement or compensatory strategies);

(ii) involving either a momentary or permanent abandonment of the intended message (avoidance or reduction strategies); and / or

(iii) gaining time, stopping the flow of the conversation and / or keeping the communication channel open at times of difficulty (stalling or time-gaining strategies).

Each of these three classes of communication strategies encompasses a number of more concrete linguistic categories, which are defined and exemplified in the table below. Accordingly, **achievement or compensatory strategies** include circumlocution, approximation, use of all-purpose words, word coinage, restructuring, foreignizing, code switching, retrieval, self-repair and 'questions'. **Avoidance or reduction strategies**, in turn, contain message abandonment and omission, whereas **stalling or time-gaining strategies** cover fillers and repetition.

This study approaches the analysis of discourse in general and 'discourse strategies' in particular from an EFL standpoint since the L1 users' competence and proficiency remain as the linguistic model, reference and performance target. This very much clashes with the ELF view, in which the language spoken by L2 users is a legitimate variety in its own right (see section 2.2.5. of the present study). Therefore, the present research argues that 'discourse strategies' are likely to be drawn on due to possible difficulties (not of a linguistic nature exclusively) that surface at the moment of delivering information and are independent of the language employed as the medium of communication. The use of strategies is thus deemed positive and conducive to effective communicative and teaching practices as they are tools that could mitigate those communication problems and offer ways to overcome them and restore the path towards the attainment of the effective delivery of the original intended meaning.

## Chapter 5. Methodology

STRATEGIES	CATEGORIES	DEFINITIONS	EXAMPLES FROM THE CORPUS
<b>Avoidance or Reduction Strategies</b>	Message Abandonment	Leaving a message unfinished (not exclusively due to language difficulties)	T: Ok, so the idea is that- S: Sssshhhhh T: We are going to do the initial the initial amount of the balance sheet
	Omission	Leaving a sentence unfinished or a gap when not knowing a word and carrying on as if it had been said	If you don't want to stay here you can go out. I know it is more exciting than being here so... Ok, more questions?
<b>Achievement or Compensatory Strategies</b>	Circumlocution	Describing or exemplifying the target object or action	The informati- a company which business is the integr- the... telecommunication media and contact centers industries
	Approximation	Using an alternative term, such as a superordinate or a related word, which expresses the meaning of the target lexical item as closely as possible	Spanish young people have a better attitude and eehh yeah better attitude towards Coke than towards eeehhh private brands (..2) which are much cheaper and taste very- in a very eehh in a very similar way.
	All-purpose words	Extending a general, empty lexical item to contexts where specific words are lacking	Let's say I don't know ahead of other brands in electronic eeehhh facilities or devices or whatever.
	Word coinage	Creating a non-existing word based on a supposed rule	T: ¿Cómo se dice lupa? S: Loop
	Restructuring	Leaving an utterance unfinished and communicating the intended message according to an alternative plan; modifying or contributing with a more exhaustive alternative to the utterance in order to provide further elaboration.	But I ask you, I'm going to ask you to be completely quiet until half past nine.

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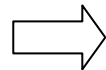
	Foreignizing	Using an L1 word by adjusting it to L2 phonologically (with L2 pronunciation, or/and morphologically (adding to it an L2 suffix)	And then we should put the beginning- the cash at the beginning and the cash at the end
	Code Switching	Using an L1 word with L1 pronunciation in L2	You can feel the adrenalina, the adrenaline, so it's really targeted at at young people.
	Retrieval	Uttering or repeating a series of incomplete or wrong forms or structures before reaching the optimal form	You have the... you have the amount in the balance sheet in the balance sheet and you have the date.
	Self-repair	Making self-initiated corrections in one's own speech	It's in million- sorry in miles, ok?
	Questions	A sentence, phrase, or word asking for information	So, do you think that this last eeehhh advertising is targeted to men?
<b>Stalling or Time-gaining Strategies</b>	Fillers	Using gambits to fill pauses, to stall, and to gain time in order to keep the communication channel open and maintain discourse at times of difficulty. These may include words, phrases or the extension of a syllable.	What are the motivations? Eeehhh what do you think the motivations of this brand are?
	Repetition	Repeating a word or a string of words immediately or long after they were said.	S: I can match Coca Cola Light and Pepsi Max T: Coca Cola Light and Pepsi Max

Table 4. Taxonomy of discourse strategies (own source)

Even though ‘discourse strategies’ constitute the primary focus of this research, as aforementioned, the first aspect studied regarding the research objectives was ‘questions’. The taxonomy used for the present study was the outcome of a number of modifications brought about in an original classification put forward for a master’s dissertation (Sánchez García, 2010) and a much later research article (Dafouz & Sánchez, 2013). It is rooted in the classical binary opposition established by Mehan (1979) between *display* and *referential* questions, Long’s (1983) distinction between confirmation checks, comprehension checks and clarification requests, and the model proposed by Dalton-Puffer (2007), which evolves around the goal of ‘questions’. The first classification was data-driven in the sense that new categories were included to present a more comprehensive and exhaustive description of the phenomena found in the data. After testing the taxonomy in the analysis of several lectures, further changes were introduced, resulting in a second taxonomy that consisted of the narrowing down of several categories that could be subsumed into others. The major and ultimate modification referred to the main groups in which ‘questions’ were classified. At this stage, requests for information were divided according to whether they were uttered as teacher or student-initiated moves. In contrast, the main division in the third classification draws on the two classroom registers described by Christie (2005) and which, at the same time, are based on an earlier work by British sociologist Bernstein (1990, 1999, 2000). The process by which the final taxonomy employed to classify ‘questions’ in this research was reached is displayed in Table 5.

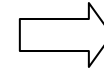
(Sánchez García, 2010)

<b>AS MOVES BY TEACHERS</b>
Display questions
Referential questions
Topicalizers
Rhetorical questions
Retrospective questions
Self-answered questions
Personal addresses
Elicitation questions
Discourse structural
<b>AS MOVES BY STUDENTS</b>
Questions seeking explanations
Questions seeking confirmation
<b>AS MOVES BY BOTH</b>
Comprehension checks
Clarification requests
Confirmation checks
Procedural questions
Indirect questions
Repetition questions
Language questions



(Dafouz & Sánchez García, 2013)

<b>AS MOVES BY TEACHERS</b>
Display questions
Referential questions
Rhetorical questions
Retrospective questions
Self-answered questions
Personal addresses
<b>AS MOVES BY STUDENTS</b>
Questions seeking explanations
Questions seeking confirmation
<b>AS MOVES BY BOTH</b>
Confirmation checks
Procedural questions
Indirect questions
Repetition questions
Language questions



(Present research)

<b>INSTRUCTIONAL QUESTIONS</b>
Display
Referential
Repetition
Language
Confirmation checks
Retrospective
Self-answered
Rhetorical
Indirect
<b>REGULATIVE QUESTIONS</b>
Procedural
Asides

Table 5. Question taxonomies

Accordingly, the classification of 'questions' establishes a distinction between those requests for information directly related to the content being dealt with, ***instructional questions***; and those which make reference to classroom management and organization, ***regulative questions***. Within the former, the following categories are comprised:

- (i) *display questions*, whose answer is known by the teacher, and uses them to find out the actual knowledge of students on a certain topic (e.g. "what are the differences between annual report and financial statement?"),
- (ii) *referential questions*, whose answer is not known by the teacher (e.g. "what sorts of ideas have you come up with?"),
- (iii) *repetition questions*, which repeat the last word, utterance, idea or argument expressed (e.g. "Pardon? What did you say?"),
- (iv) *language questions*, those seeking for assistance as regards the vehicle of instruction (e.g. "How do you say *lupa*?"),
- (v) *confirmation checks*, which aim at ensuring the audience's understanding of the topic/lecture (e.g. "OK? Do you understand?", "pardon?", "excuse me, what do you mean by that?", "did you say...?"),
- (vi) *retrospective questions*, which make hearers go back in time to revise some issues (e.g. "remember back to the uh, second class?"),
- (vii) *self-answered questions*, which are immediately answered by the speaker himself/herself (e.g. "Both accounts belong to the balance sheet. Why? Because bank is asset and capital is equity"),
- (viii) *rhetorical questions*, which are questions to which no answer is expected and are meant to make the audience think and reflect on something (e.g. "If a company needs land to do whatever, why not? You exchange share for land."),
- (ix) *indirect questions*, those which are embedded in the discourse and are not uttered to get a response, but to exemplify some situation (e.g.



“We are misleading the point of how to analyze a commercial: What is he doing? Why is he a hero? Why this actor not the other one?”).

The latter, falling under **regulative enquiries**, are defined as follows:

- (i) procedural questions, those which refer to the development of the lesson. They do not focus on the content or the language, but on the lecture itself or a particular activity (e.g. “Who has uploaded examples to the campus?”), and
- (ii) asides, those which make reference to a topic that departs from the main subject (e.g. “Are you in a hurry?”).

The teachers’ questioning behavior was analyzed in relation to the general pedagogical objectives that the talk in which those ‘questions’ were framed aimed to achieve. For this purpose, the backdrop against which teachers’ questions were analyzed was the Self-Evaluation of Teacher Talk (SETT) framework as introduced by Walsh (2006b). This model was intended to help teachers describe their classroom interaction and understand the different interactional processes that occur in that context as a critical reflective practice. The position adopted in the creation of this framework is that the L2 classroom is not a single, bounded and fixed entity, rather it is constructed locally by its unique participants and the interactions that they perform as they set out to achieve institutional goals and pedagogic aims. To put it simply, pedagogy and interaction are inextricably linked and both realized through talk (Walsh, 2006b: 62) Although the SETT framework was meant to be used in L2 language classrooms, Walsh (2006b) revised his own model and applied minimal changes to it so that it could enable the description of a wider range of classroom contexts. These modifications are shown in Table 5, which displays the categories that were employed in the current research.

## Chapter 5. Methodology

MODE	PEDAGOGICAL GOALS	INTERACTIONAL FEATURES
Managerial	To transmit information To organize the physical learning environment To refer learners to materials To introduce or conclude an activity To change from one mode of learning to another	Single, extended teacher turn with explanations / instructions The use of transitional markers <b>The use of confirmation checks</b> An absence of learner contributions
Materials	To provide input or practice around a piece of material To elicit responses in relation to the material To check and display answers To clarify when necessary To evaluate contributions	Predominance of IRF pattern <b>Extensive use of display questions</b> Content-focused feedback Corrective repair The use of scaffolding
Skills and Systems	To enable learners to produce correct answers To enable learners to manipulate new concepts To provide corrective feedback To provide learners with practice in sub-skills To display correct answers	The use of direct repair The use of scaffolding Extended teacher turns <b>Display questions</b> Teacher echo <b>Clarification requests</b> Form-focused feedback
Classroom context	To enable learners to express themselves clearly To establish a context To promote dialog and discussion	Extended learner turns Short teacher turns Minimal repair Content feedback <b>Referential questions</b> Scaffolding <b>Clarification requests</b>

Table 6. Adapted 'Revised SETT Framework' (Walsh, 2006, 2011)

Originally, this instrument differentiates between four micro-contexts, termed as *modes*: managerial, materials, skills and systems and classroom context, which are representative of the interactional phases occurring in lectures, but which are not all-inclusive since the framework is context-sensitive and flexible enough to adapt to different types of interaction and diverse educational contexts. Each mode is clearly defined by the pedagogic goals that it tries to achieve and the interactional features through which those aims are fulfilled. However, since the current research is being conducted to find answers to specific research objectives, our use of the SETT framework will be limited to 'questions' as the sole interactional feature of our interest. This study will try to provide a more in-depth analysis of enquiries bearing in mind that, as can be seen in Table 6, the SETT model only considers the dichotomy display-referential questions, confirmation checks and clarification requests. For this purpose, the model proposed by Walsh is employed to examine whether the use of the different question types put forward in this study (see question taxonomy in section 5.4.) help teachers fulfill their pedagogical goals in each particular mode of the lectures.

Next, a sample of the analyses of the data is displayed so as to exemplify the procedure followed in the tagging and classification stages of the current research. For complete analysis of all the lectures see Appendix 9.4.. For transcription codes see section 5.3., and for questions and classroom modes tags see Appendices 9.1. and 9.2..

**Lecture 1: Comportamiento del Consumidor (Lecturer A)****Date:** November 12th 2013**# students attending:** 26

<<CLMMAN>> T: Bueno, seguimos donde lo dejamos el otro día... He visto que habéis subido ejemplos al campus. <<DSFIL>> Eehh <<DSFIL>> habéis subido... <<QRCPR>> ¿desde dónde? <<QRCPR>> <<QRCPR>> ¿Qué día es hoy? <<QRCPR>> Martes, doce. Doce, doce, doce. Ah pues si que habéis, <<DSOM>> si que habéis... <<DSOM>> <<QRCPR>> ¿Cuáles vimos el último día? <<QRCPR>> Vimos el de Natalia, David...

SS: [[Más abajo]]

T: Ah, más abajo. Vale. <<CLMMAN>> <<CLMMAT>> Natalia, <<QICREF>> <<+>> ¿qué has subido? <<+>> <<QICREF>>

S: Más abajo

T: @ @ @

&lt;&lt;CLMMAN&gt;&gt; S: Es más abajo

T: <<QICCON>> ¿Cómo? <<QICCON>> Anuncio de Cruzcampo. Ya, Cristina, <<DSOM>> no voy a ir más abajo sino... <<DSOM>> <<DSFIL>> Eehh <<DSFIL>> Cristina. Cristina no está. <<DSFIL>> Eehh <<DSFIL>> José Fernando. Tú si [estás]

S: [Sí] &lt;&lt;CLMMAN&gt;&gt;

T: Tú &lt;&lt;QICREF&gt;&gt; &lt;&lt;FACT-&gt;&gt; &lt;&lt;+&gt;&gt; ¿qué has subido? &lt;&lt;+&gt;&gt; &lt;&lt;FACT-&gt;&gt; &lt;&lt;QICREF&gt;&gt;

Algo como un ejemplo &lt;&lt;QICREF&gt;&gt; &lt;&lt;FACT-&gt;&gt; &lt;&lt;-&gt;&gt; ¿de? &lt;&lt;-&gt;&gt; &lt;&lt;FACT-&gt;&gt;

&lt;&lt;QICREF&gt;&gt;

S: ...De creencias

T: &lt;&lt;DSAB&gt;&gt; De cree- &lt;&lt;DSAB&gt;&gt; sí, pero cuéntanos. Esto, &lt;&lt;QICREF&gt;&gt; &lt;&lt;DESC-&gt;&gt;

&lt;&lt;+&gt;&gt; ¿qué es? &lt;&lt;+&gt;&gt; &lt;&lt;DESC-&gt;&gt; &lt;&lt;QICREF&gt;&gt;

S: [XXX]

[(Commercial being played)]

T: &lt;&lt;QICRET&gt;&gt; ¿Habíais visto esta campaña? &lt;&lt;QICRET&gt;&gt; No la había visto.

S: Sí

T: <<QICCON>> ¿Sí? <<QICCON>> <<DSAB>> Ah bueno yo... <<DSAB>> Y lo traes como ejemplo de creencias de <<QICREF>> <<DESC->> <<->> ¿qué? <<->> <<DESC->>

&lt;&lt;QICREF&gt;&gt;

S: XXXX

T: Es imposible engañar a una madre.

S: ...Desde luego XXX en el anuncio XXX

S: @ @ @

T: @ Mi madre y al atún a la vez. &lt;&lt;QICREF&gt;&gt; &lt;&lt;OPIN-&gt;&gt; &lt;&lt;+&gt;&gt; ¿Qué os parece? &lt;&lt;+&gt;&gt;

&lt;&lt;OPIN-&gt;&gt; &lt;&lt;QICREF&gt;&gt; Tiene bastantes más cosas además de creencias (..2)

S: La visión de la madre

T: &lt;&lt;QICCON&gt;&gt; ¿Cómo? &lt;&lt;QICCON&gt;&gt;

S: ...La visión de la madre XX de sus hijos XXX a adivinar. Anticipa XXX

T: Anticipa en el comportamiento de sus hijos. Pero bueno, &lt;&lt;QICDIS&gt;&gt; &lt;&lt;DESC-&gt;&gt; &lt;&lt;+&gt;&gt;

¿cómo está pintada la madre? &lt;&lt;+&gt;&gt; &lt;&lt;DESC-&gt;&gt; &lt;&lt;QICDIS&gt;&gt;

S: Es un detector de mentiras

S: @ @ @

T: &lt;&lt;QICREP&gt;&gt; ¿Cómo? &lt;&lt;QICREP&gt;&gt;

S: ...Un polígrafo. Un detector de mentiras

T: &lt;&lt;DSREP&gt;&gt; Como un detector de mentiras. &lt;&lt;DSREP&gt;&gt;

S: ...No se le escapa ninguna

T: &lt;&lt;DSREP&gt;&gt; No se le escapa ninguna. &lt;&lt;DSREP&gt;&gt; Es una madre vigilante. &lt;&lt;QICCON&gt;&gt;

¿No? &lt;&lt;QICCON&gt;&gt;

S: Sí

(Part of the commercial being played again)

T: ¡Pero bueno! <<QICRHET>> ¿Esto es una madre? <<QICRHET>> <<QICRHET>> ¿Esto qué es? <<QICRHET>>

(Commercial resumed)

T: ¡Esto es una espía! &lt;&lt;DSAB&gt;&gt; Dios mío esta...- &lt;&lt;DSAB&gt;&gt; y la música, &lt;&lt;QICDIS&gt;&gt;

&lt;&lt;DESC-&gt;&gt; &lt;&lt;-&gt;&gt; ¿cómo es la música? &lt;&lt;-&gt;&gt; &lt;&lt;DESC-&gt;&gt; &lt;&lt;QICDIS&gt;&gt;

S: De suspense

T: <<QICCON>> ¿Eh? <<QICCON>> <<DSREP>> Suspense. <<DSREP>> <<DSREP>> Pero es de tensión, <<QICCON>> ¿no? <<QICCON>> Es de de pura tensión. <<DSREP>> Entonces... bien.  
(Commercial resumed)  
T: Bueno, aterroriza a sus hijos. Está hecho en un tono... espero que de humor.  
(...)  
Con conseguir un aprobado, <<QICRHET>> ¿os iríais contentos? <<QICRHET>> <<DSOM>> Bueno pues es <<DSRETR>> ese, ese cambio de... <<DSRETR>> <<DSOM>>  
<<CLMMAT>>  
<<CLMMAN>> Pues seguimos un poco con lo que estábamos diciendo el otro día. Bueno, vaya rollo de transparencia. <<CLMMAN>> <<CLMSS>> Decíamos que la actitud-  
<<CLMSS>> <<QRCPR>> . <<CLMMAN>> ¿esto lo vimos? <<QRCPR>>  
S: Sí  
T: Esto no. <<QRCPR>> ¿Esto? <<QRCPR>> Sí. Esto lo vimos perfectamente. <<QRCPR>> ¿Esto? <<QRCPR>> <<DSAB>> Hay veces que decía que... <<DSAB>> <<CLMMAN>> <<CLMSS>> Bueno, decíamos que la actitud son ideas recargadas, aspectos cognitivos, <<DSALL>> cosas <<DSALL>> que sabemos <<DSREST>> porque nos han per- porque nos han dado información, porque tenemos información, que percibimos las marcas de una determinada manera.  
(...)

Table 7. Sample Analysis 1

### Lecture 3: Financial Accounting (Lecturer B)

**Date:** February 25<sup>th</sup> 2014

**# students attending:** 45

<<CLMSS>> <<DSREST>> Ok, so this chapter is the link between the transaction- <<QICRET>> do you remember when we did the table with the initial balance sheet, <<DSOM>> the information about the initial balance sheet and then... <<DSOM>> <<DSFIL>> eehh? <<DSFIL>> <<DSREST>> <<QICRET>>

(To a student) The last time. You are like a kids. Come on, you are here to learn.

So, do you remember the table that we <<DSFOR>> put <<DSFOR>> here <<DSFIL>> eehh <<DSFIL>> with the initial amounts of the balance sheet and then we did a table with the transaction. <<QICCON>> Ok? <<QICCON>> <<CLMMAN>> <<DSREST>> Today we are going to learn another way to do- the the usual way to record the transaction in the firm. <<DSREST>> <<QICCON>> Ok? <<QICCON>> <<CLMMAN>> And this is called book keeping. <<DSSR>> The book keeping procedure or the book keeping process <<DSSR>> is what we are going to see <<DSFIL>> eehh <<DSFIL>> today. If it's work (the computer)

Ok, <<QICREF>> <<FACT->> <<->> have you read the motivation of the chapter? <<->> <<FACT->> <<QICREF>> (..3) Jorge, <<QRCPR>> can you read aloud the motivation? <<QRCPR>> The beginning of the lesson four

S: I read it?

T: Yeah, aloud please

S: ...(He reads)

T: Ok, thank you. So... <<DSFIL>> Eeehhh <<DSFIL>> Rodrigo, <<QRCPR>> can you ask the first question? <<QRCPR>> <<DSOM>> Read aloud and then...<<DSOM>>

S: (He reads the question)

T: <<QICREF>> <<FACT->> <<+>> You know the answer? <<+>> <<FACT->> <<QICREF>> (..2) <<QICREF>> <<FACT->> <<->> Someone know the answer? <<->> <<FACT->> <<QICREF>> (.1) <<QICIND>> How? <<QICIND>> The answer is <<QICIND>> how I record for these expenses in the books of my company? <<QICIND>> No, so we we don't know. And the second question: <<QICIND>> what kind of information do you need to record in transaction? <<QICIND>> (.1) <<QICREF>> <<FACT->> <<->> Do you know it? <<->> <<FACT->> <<QICREF>> (.1) <<CLMMAN>> <<DSRETR>> That's that's that is what we are going to learn today. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> We are going to learn

how to record the transaction in a company. <<CLMMAN>> So we are going to understand the transaction because it's very important to know what kind of transaction <<DSSR>> sh- we must or we should record- we must record in the accounting books and which one don't. <<DSSR>> <<QICCON>> Ok? <<QICCON>> We cannot record all the <<DSALL>> thing <<DSALL>> that happen in a firm. We are going to record only the accounting event that we call transaction, <<QICCON>> ok? <<QICCON>> We are going to learn the different books of accounting. They are three books, but we are only going to follow two books: the journal and the ledger. We are going to understand the rule of debit and credit, entries and then the logic of transaction. <<QICCON>> Ok? <<QICCON>> So the <<DSALL>> idea, <<DSALL>> the accounting process is that there are economic events and we are going to analyze only the business transactions. So there are many things that happen in a firm, but we are going to record the business transaction. We are going to analyze the economic transaction and we are going to record the effect that this transaction have on the firm and then we are going to record the financial statement.

So this is the agenda (going through a power point presentation). And this is the first book. The first book is called journal. The journal book or journal. <<DSREP>> This is the first book. <<DSREP>> The idea of this book is to record and the most important thing is day to day in a chronological order all the information that- all the transaction <<DSRETR>> that should be record in the... in the company, <<DSRETR>> <<QICCON>> ok? <<QICCON>>

So we will have the date, very very important because it's chronological order. Then we have the name of the account, the description, and the debit and the credit we will see what it means later. Debit amount and credit amount. This is... the structure of the... journal book. To record all the transaction that happen in a firm chronologically. <<QICCON>> Ok? <<QICCON>> And it's compulsory. To record the journal book is compulsory.

There are two ways to record the journal. It's also called general journal, journal book, but it's the same, <<QICCON>> ok? <<QICCON>> In Spanish we call <<DSCODE>> *diario*. <<DSCODE>> It mean day by day all the <<DSALL>> thing <<DSALL>> that happen in a firm. <<QICCON>> Ok? <<QICCON>> And there are two ways: the traditional form and the American form. In the... computer lab, in the seminar four we are we are going to work with an accounting software and we are going to work with the American form, that is the date, then the accounting elements and then the debit and the credit amount. In class we are going to work with the traditional form. <<QICSA>> Why? <<QICSA>> Because it's easier to understand why <<DSFIL>> ehhh <<DSFIL>> element increase and which element decrease. <<QICCON>> Ok? <<QICCON>> So the structure of the journal would be <<DSALL>> something <<DSALL>> like that. (Teacher writing on the b/b) We have... the amount of the debit side, the element or the account of the debit side, the element of the credit side and the amount of the credit side. <<QICCON>> Ok? <<QICCON>> <<DSRETR>> This is the structure of the... of the of the journal book. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> For example, if I want to record <<DSFIL>> ehhh... <<DSFIL>> Miguel, please tell me a transaction

S: To buy...

T: The company buy... <<QICREF>> <<FACT->> <<->> what? <<->> <<FACT->> <<QICREF>> [a boat, a-]

S: [Shares]

T: <<QICCON>> Shares? <<QICCON>> <<DSFIL>> Eeehhh <<DSFIL>> <<DSREP>> pay pay pay <<DSREP>> <<QICREF>> <<FACT->> <<->> how much? <<->> <<FACT->> <<QICREF>>

S: ...Twenty thousand

T: <<DSREP>> Twenty thousand for shares. <<DSREP>> <<DSRETR>> This is the record- the record of the transaction in the journal book. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> (.1) Now we are going to to issue new shares for investing in China. <<QICCON>> Ok? <<QICCON>> So the transaction- for one hundred thousand euros. So the transaction will be this (writing on the b/b) This is the transaction in the journal book. And Jorge is wondering <<QICIND>> why? <<QICIND>> <<QICCON>> Are you wondering this? <<QICCON>>

S: Yes

SS: [[@@]]

T: For sure. We will see why.

(...)

Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>> <<CLMSS>> <<CLMMAN>> We are

going to see more examples.  
 This example. A volunteer. Patricia and then... <<DSOM>> your...? <<DSOM>> And then... I I don't have your... your name  
 S: Gonzalo  
 T: Gonzalo. First Patricia and then Gonzalo. Come on. At the blackboard. We are going to do both. <<DSRETR>> The... the... the... first the chart <<DSRETR>> and then the journal. Ok, so.... <<CLMMAN>> <<CLMMAT>> <<DSSR>> What are the element- <<QICDIS>> <<FACT->> what are the elements involved in this transaction? <<DSSR>> <<FACT->> <<QICDIS>> And the transaction is sale of a car for twenty thousand euros cash at its cost value. So <<QICDIS>> <<FACT->> <<->> <<DSSR>> what are the element- the elements that are involved in this transaction? <<DSSR>> <<->> <<FACT->> <<QICDIS>> (..2) Patricia  
 S: Can you repeat?  
 T: <<QICDIS>> <<FACT->> <<->> <<DSRETR>> <<DSREST>> What are the the the accounting elements involved in this transaction? <<DSREST>> <<DSRETR>> <<->> <<FACT->> <<QICDIS>> (..2)  
 S: Sale  
 T: The elements, not the action. Sale is not an element. Here, <<->> <<QICDIS>> <<FACT->> what are the elements? <<->> <<FACT->> <<QICDIS>>  
 S: Eehhh car  
 T: Car. <<QICDIS>> <<FACT->> <<->> And...? <<->> <<FACT->> <<QICDIS>>  
 S: Cash  
 T: Bank or cash, <<QICCON>> ok? <<QICCON>> So those are the the elements. So write. Yes, transaction one and the account element are car or vehicle and bank or cash. Doesn't matter. <<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes? <<QICCON>> (.1)  
 (...)  
 <<CLMMAN>> Ok, the next one. <<DSOM>> Clean please the... <<DSOM>> Ok, so the next <<DSFIL>> ehhh <<DSFIL>> the next entry. <<CLMMAN>>  
 (...)  
 <<CLMMAT>> <<CLMMAN>> Silence please. We haven't finished. Sssshhhh <<CLMMAN>>

Table 8. Sample Analysis 2

## **PART III. RESULTS AND DISCUSSION**

### **6. Quantitative and Qualitative Analysis of Lecturer Discourse Strategies**

This chapter presents the results of the data analyses undertaken in this study and sets out to provide a contrastive analysis of ‘discourse strategies’ and ‘questions’ as fundamental linguistic devices in L1 and L2 teachers’ discourse.

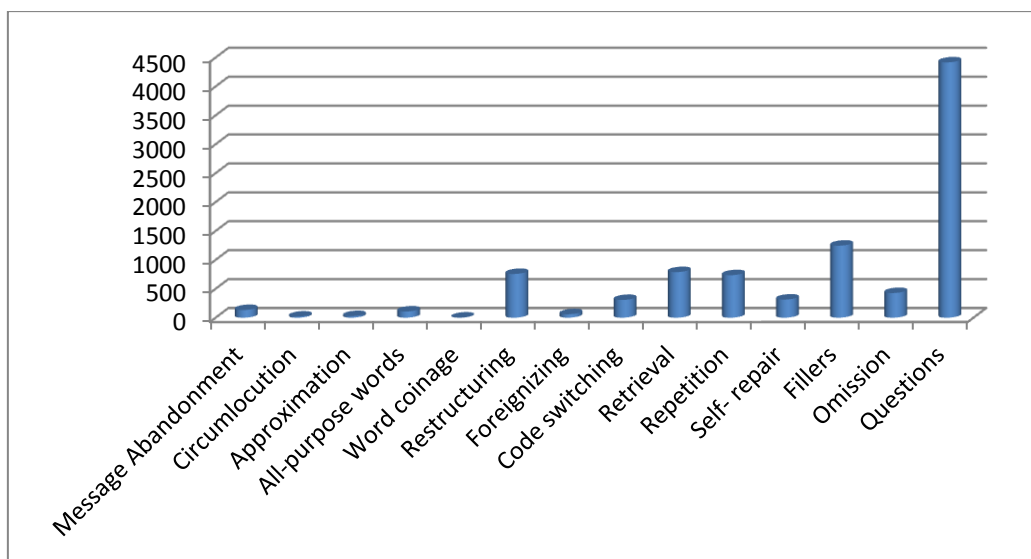
With the objective of answering the research questions proposed, findings are first presented from a quantitative point of view, followed by a qualitative examination that will allow a much more fine-grained analysis. Likewise, results and their discussion are meant to begin at the broadest level of enquiry and gradually narrow the focus. Accordingly, the first section of this chapter will be devoted to the main types of ‘discourse strategies’ that have been found in the lectures analyzed. This will be followed by a comparative analysis of these strategies based on their uses and the main variables that seem to have a large influence on them, that is, the language as the vehicle of instruction and lecturers’ discourse idiosyncrasy. A third section will depict and discuss ‘questions’ as one of the main achievement strategies that take part in classrooms. The general distribution and functions of these interactional tools will be thoroughly explained, followed by a comparison of their occurrence in L1 and EMI lectures. Finally, an account of teachers’ use of ‘questions’ will be further examined bearing in mind the lecture pedagogic aims as a backdrop.

#### **6.1. Discourse strategies in L1 vs EMI university lectures**

The first section of this chapter aims at providing an analysis of the different types of discursive strategies employed as part of teacher discourse in university lectures. In doing so, sixteen lectures delivered by two university lecturers dealing with distinct academic disciplines were examined. The quantitative study reveals that the range of strategies pertaining to the linguistic



repertoire of the lecturers is as wide and assorted as the frequencies with which each of them seems to be used.



Graph 2. Types and number of instances (n) of discourse strategies

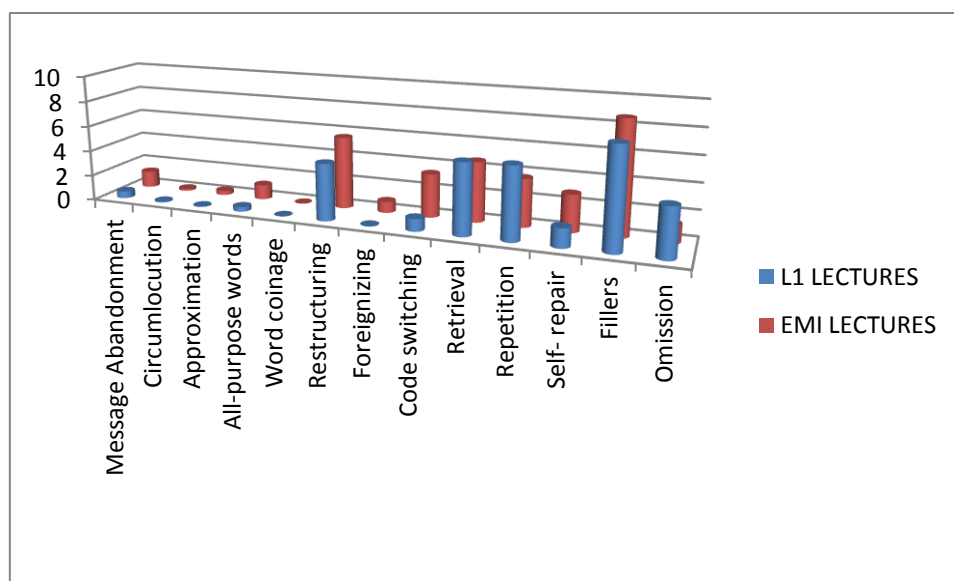
As represented in Graph 2 above, the **‘discourse strategies’** discovered ranking from the most to the least pervasively used are **‘questions’** (n = 4417), **fillers** (n = 1246), **retrieval** (n = 789), **restructuring** (n = 757), **repetition** (n = 735), **omission** (n = 427), **self-repair** (n = 314), **code switching** (n = 307), **message abandonment** (n = 133), **all-purpose words** (n = 108), **foreignizing** (n = 60), **approximation** (n = 28), **circumlocution** (n = 19), and **word coinage** (n = 2).

The first fact that calls our attention is the high number of ‘questions’ that typically occur in the lectures, especially when compared with the rest of the strategies. This is one of the main reasons why ‘questions’ were thought to deserve a specific analysis on their own where they could be scrutinized more exhaustively.

In reference to the word count and the recording duration of each of the lectures that make up the corpus of the present study, it can be observed that lectures delivered through English seem to be slightly longer than the Spanish counterparts regarding the time that each lecture takes up, being the average duration 83.87 minutes for the English lessons and 79.25 for the Spanish

classes. However, interestingly enough, lectures taught in Spanish contain a higher number of words, the average being 10,898.5 words per lecture as opposed to 8,167.75 in the English ones. This finding is in line with the results yielded by Thogersen and Airey (2011) and Hincks (2010), in which although their aim was to analyze teachers' speaking rate, both concluded that delivering content through an L2 takes longer than through the L1. In the present research, it is argued that the reason behind this fact may be related to the role played by the language of instruction. It could be the case that lectures delivered through English require a higher cognitive and linguistic effort from the lecturer (Hincks, 2010: 5, 15), which translates into the need to use more time to think about the message that wants to be passed on and the actual discursive moves necessary to convey the content of their speech. Contrarily to this, having to think and deliver content through the mother tongue is apparently less demanding in terms of cognition and language; thus, lecturers have the tools to express the same, or even a more substantial, amount of ideas consuming less thinking and production time. As it will later on be discussed in more detail, results on the number of 'discourse strategies' actually back up this idea since they are notably higher in EMI lectures (94,22‰) than in L1 classes (87,2‰).

Thirteen different types of 'discourse strategies' (leaving 'questions' aside for their own analysis) seem to come into play in the lecturing of the two lecturers that are subject to the study. As Graph 3 below displays, the occurrence and frequency of use of each of them tend to diverge when the language of instruction is considered as the main variable. In spite of this, there seems to be a similar tendency in both the least and most used categories that pertain to the linguistic repertoire of the lecturers, regardless the language used as the medium of instruction.



Graph 3. Comparison of discourse strategies in L1 and EMI lectures (%)

The rates of appearance of each of the strategies render a clearer view of the substantial differences in L1 and EMI lectures (see Table 9). In the former (**L1**), strategies' ranking regarding their prevalence is as follows: fillers, repetition, retrieval, restructuring, omission, self-repair, code switching, message abandonment, all-purpose words, circumlocution, approximation, foreignizing and word coinage. In the case of the latter (**EMI**), they rank in the following fashion: fillers, restructuring, retrieval, repetition, code switching, self-repair, omission, message abandonment, all-purpose words, foreignizing, approximation, circumlocution and word coinage.

STRATEGIES	L1 LECTURES	EMI LECTURES	TOTAL
<b>Avoidance or Reduction Strategies</b>			
1. Message abandonment	0.55	1.3	<b>1.85</b>
2. Omission	3.83	1.42	<b>5.25</b>
<b>Achievement or Compensatory Strategies</b>			
3. Circumlocution	0.09	0.16	<b>0.25</b>
4. Approximation	0.06	0.33	<b>0.39</b>
5. All-purpose words	0.36	1.16	<b>1.52</b>
6. Word coinage	0.01	0.01	<b>0.02</b>
7. Restructuring	4.45	5.64	<b>10.09</b>
8. Foreignizing	0.03	0.87	<b>0.9</b>

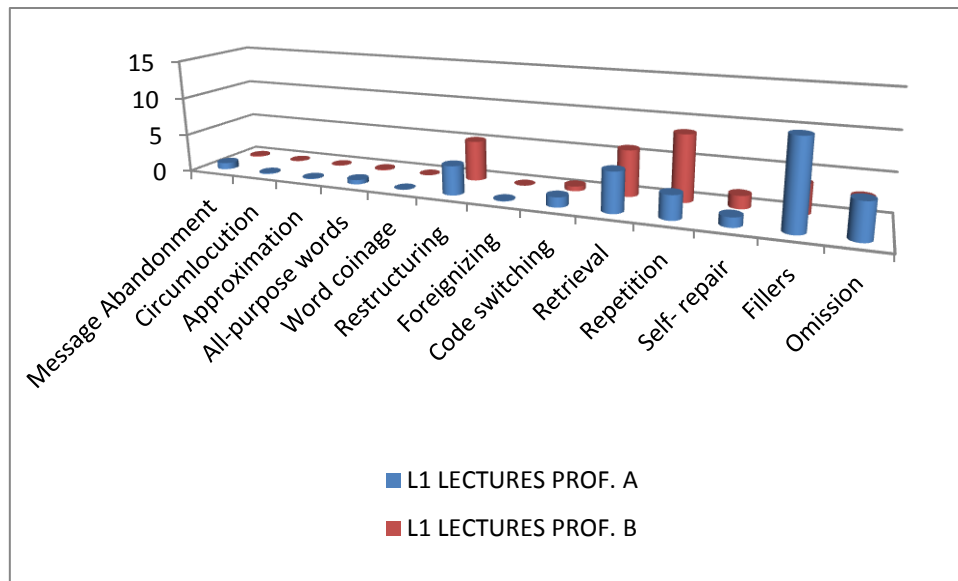
9. Code switching	0.97	3.39	<b>4.36</b>
10. Retrieval	5.53	4.68	<b>10.21</b>
11. Self-repair	1.49	2.89	<b>4.38</b>
12. Questions			
<b>Stalling or Time-gaining Strategies</b>			
13. Fillers	7.74	8.73	<b>16.47</b>
14. Repetition	5.63	3.73	<b>9.36</b>

Table 9. Frequencies of discourse strategies in L1 and EMI lectures<sup>18</sup> (‰)

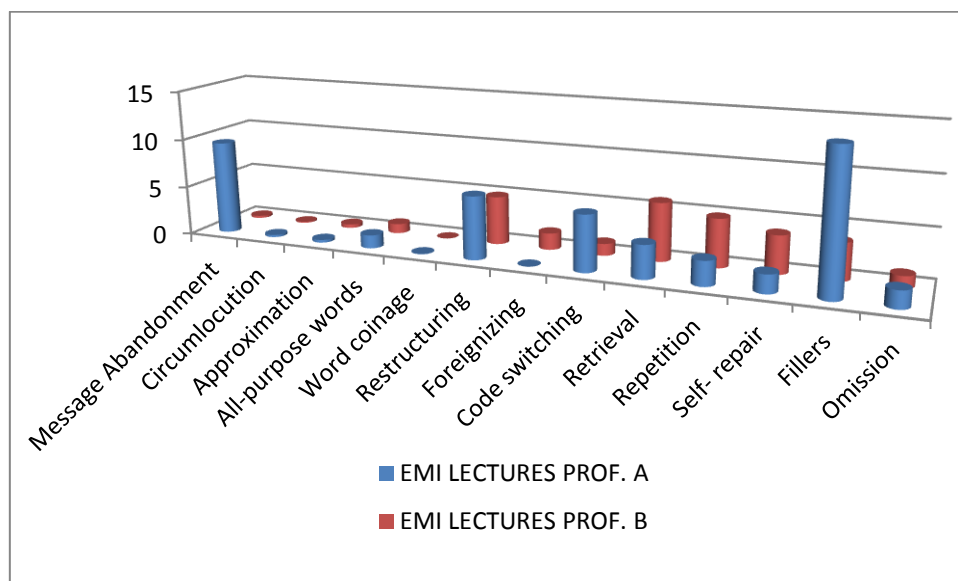
Data unfold that the total number of ‘discourse strategies’ is not coincidental nor far-flung, but still quite proportional and close when L1 and EMI lectures are compared. Moreover, the most recurrent strategies tend to be common in both learning contexts as well as those showing the least preponderance. In fact, fillers (1<sup>st</sup>), retrieval (3<sup>rd</sup>), self-repair (6<sup>th</sup>), message abandonment (8<sup>th</sup>), all-purpose words (9<sup>th</sup>), approximation (11<sup>th</sup>) and word coinage (13<sup>th</sup>) are listed in the same position in L1 and EMI lessons. These results call for a fine-grained analysis of each of the strategies and their actual uses and motivations as part of lecturer discourse since they seem to clearly indicate that some of the most glaring differences in the use of certain discursive strategies could also be largely determined by each teacher discourse style and idiosyncrasy, being thus additional variables encountered in the present study.

In the tables and graphs above it has been shown that the frequencies in lecturers’ verbal strategic behaviors vary greatly regarding the language in which they communicate as well as when lecturers’ speech (Lecturer A vs Lecturer B) are contrasted with one another, as displayed in Graphs 4 and 5 below. This occurrence diversity deriving from the variables aforementioned may overtly manifest in diverse usage differences emerging from lecturers’ discursive practices.

<sup>18</sup> For comparative purposes, all quantitative results have been normalized. Therefore, all the figures provided throughout the research show the number of instances occurring per 1,000 words (‰).



Graph 4. A comparative analysis of Lecturer A and Lecturer B discourse strategies in L1 lectures



Graph 5. A comparative analysis of Lecturer A and Lecturer B discourse strategies in EMI lectures

One of the most meaningful findings disclosed derives from the statistical analysis of the data already presented. As Table 10 reveals, the numerical results yielded from the chi-square test confirm that lecturers' use of all

‘discourse strategies’ is statistically significant except for the cases of circumlocution and word coinage.

DISCOURSE STRATEGIES	L1 LECTURES	EMI LECTURES	Chi-square	P-value	L1 per 1000	EMI per 1000
Message Abandonment	48	85	24,14	0,00000090	0,55	1,3
Circumlocution	8	11	1,76	0,18470000	0,09	0,16
Approximation	6	22	14,60	0,00013270	0,06	0,33
All-purpose words	32	76	33,45	0,00000730	0,36	1,16
Word coinage	1	1	0,04	0,83780000	0,01	0,01
Restructuring	388	369	10,84	0,00099450	4,45	5,64
Foreignizing	3	57	66,69	0,00000000	0,03	0,87
Code switching	85	222	109,13	0,00000000	0,97	3,39
Retrieval	483	306	5,33	0,02100000	5,53	4,68
Repetition	491	244	28,04	0,00000012	5,63	3,73
Self- repair	125	189	38,69	0,00000000	1,49	2,89
Fillers	675	571	4,58	0,03235000	7,74	8,73
Omission	334	93	77,55	0,00000000	3,83	1,42

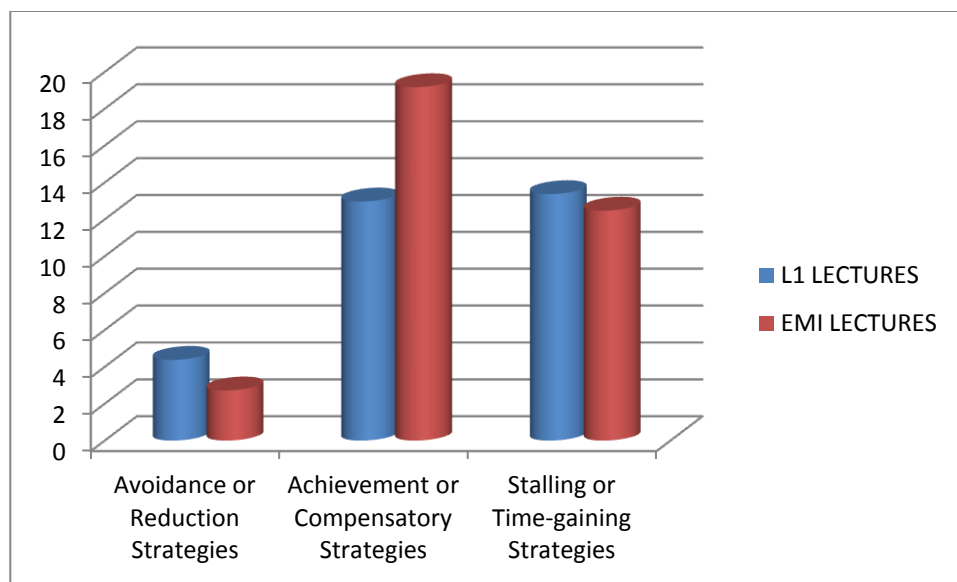
Table 10. Statistical significance of discourse strategies

As a consequence, it is certain that teachers’ linguistic practices can be associated and highly influenced by the language of instruction through which they deliver content.

In order to unravel and get to the root of these numerical data, these ‘discourse strategies’ have been classified according to the taxonomy proposed in the study. The results yielded are displayed in Table 9 above and are explained and discussed next.

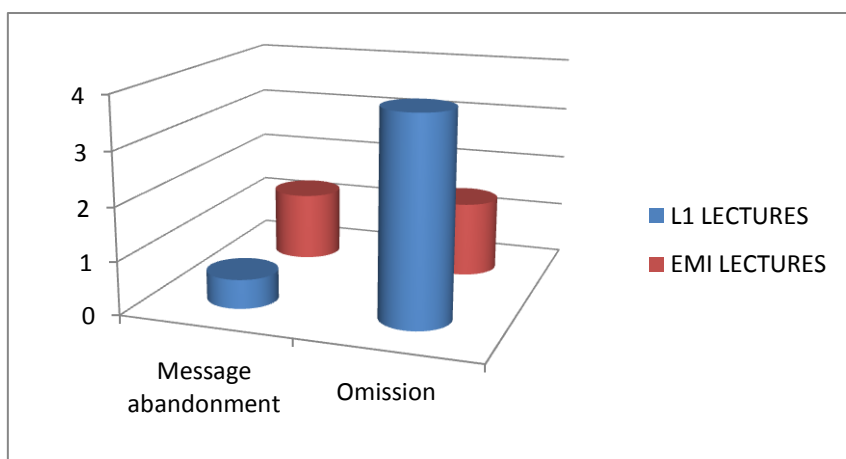
**In L1 lectures**, the prevailing purposes for the use of ‘discourse strategies’ seem to be gaining some time at the moment of speaking and modifying language to achieve their linguistic goals. In turn, the leading motivation **in the EMI classes** is offering lecturers alternative plans for language modification so as to carry out their original communicative goal and, secondly, securing extra time to think about the ongoing speech. Therefore, the

linguistic needs catered for seem to be different in each teaching context, as illustrated in Graph 6.



Graph 6. Distribution of discourse strategies

Whereas in L1 lectures omitting part of the message, or dropping it half way seems to be preferred over the total abandonment of the topic, in EMI lectures both strategies are resorted to with similar frequency (see Graph 7). The evidence suggests that underdeveloped utterances may lead to verbally incomplete messages, but definitely not to undelivered meanings. This hints that omission seems to work as an economy practice by which lecturers do not need to continue talking to get meanings across, since what is left unsaid can easily be picked up or inferred. Therefore, for lecturers teaching through their L1 omissions are likely to be convenient strategies that help them overcome communication problems without having to draw on more extreme measures such as giving up on conveying the intended message completely. Sidestepping seems not to be sufficient in EMI lectures, where lecturers opt for omission and abandonment with the same steadfastness.



Graph 7. Avoidance or reduction strategies in L1 and EMI lectures

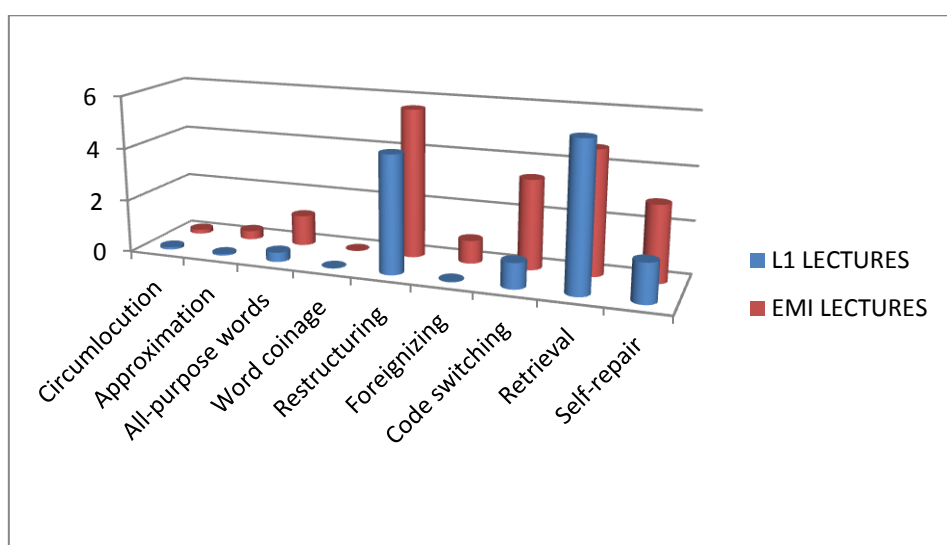
**Achievement or compensatory strategies** give a hint of lecturers' enhanced need for speculating with language structures and concepts in order to find the most suitable linguistic plan to transmit their intended meanings and information. As Graph 8 exhibits, delivering contents through the mother tongue seems to make lecturers face linguistic situations in which they need to retrieve a series of lexical items until they reach the optimal form that best adapts to their communicative goal. This strategy is also extended to not only particular words, but entire structures, which happen to be modified to offer a more accurate and exhaustive message. These two strategies are the ones standing out in lecturers' L1 speech. Self-repair comes up next in L1 lectures, indicating that teachers need to self correct their output for not being considered as optimal as they want it to be. In addition, code switching and the employment of all-purpose words follow as verbal behaviors present in lecturers' L1 discourse. However, the last three strategies occur with notably low frequency, especially when compared to EMI speech<sup>19</sup>.

A contrasting pattern in the use of strategies has been discovered in EMI contexts, which signals that the needs arising from the delivery of contents through a foreign language may be totally different from those stumbled upon when speaking by means of the mother tongue. In EMI lectures lecturers first need strategies that assist them in articulating full grammatical structures, and

<sup>19</sup> Examples of each of the discourse strategies mentioned here are provided and explained in-depth later on in section 6.2.

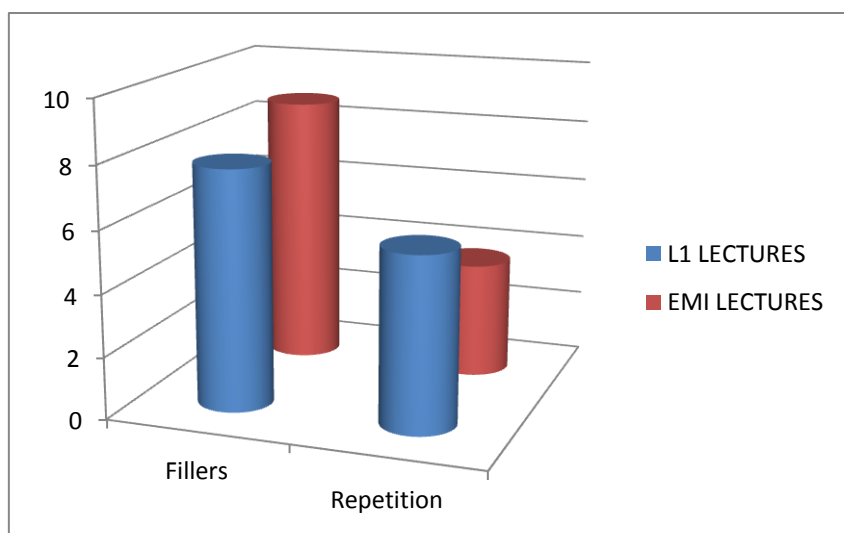


at a second level, in retrieving specific terms, as opposed to L1 discourses. Besides, changing their oral production from English to Spanish appears to be much more recurrent in English-medium lessons than in native-taught classes, where changing from Spanish to English, as explained in section 6.2.7, serves different purposes. Still with a considerable frequency of use teachers are likely to draw on self-repair as a way to improve their discourse on the go, and they also seem to produce all-purpose words, especially when they are explaining, as relevant items to get their message across to the audience.



Graph 8. Achievement or compensatory strategies in L1 and EMI lectures

**Stalling or Time-gaining** rank first in L1 lectures, whereas they rank in second place in EMI classes, right behind achievement practices (see Graph 9).



Graph 9. Stalling or time-gaining strategies in L1 or EMI lectures

Although **fillers** are numerous in both learning contexts, the number of occurrences soars in English-medium lessons. This may reveal that delivering content through a foreign language requires more thinking and cognitive time and effort than through the native language.

Conversely, **repetition** is less used than fillers and there is a higher preference for these linguistic behaviors in Spanish-taught lessons rather than in English-medium ones. The reason behind this finding, as discussed before in section 6.2.4, could be tied to the participative predisposition of the audience. Students attending EMI lectures tend to collaborate more often, thus, displaying explicitly to the lecturer whether they understand the content or not. This, in contrast, is not so obvious in L1 classes, where students are not so proactive and, consequently, repetition may be a convenient strategy to reiterate important information in case it did not reach the audience appropriately.

Hence, the language through which the teaching and learning process is realized seems to play an important role in the type of discursive strategies used and the frequency with which lecturers need to appeal to them (Thogersen & Airey, 2011: 219).

## 6.2. Uses and functions of lecturer discourse strategies

In this section of the research, an exhaustive analysis of the different uses and functions that teachers make of 'discourse strategies' is undertaken and discussed, making special reference to the language of instruction and lecturers' personal discursive traits when any or both of these variables actually seem to impinge upon these teachers' communication practices.

The 'discourse strategies' subject to examination will be presented and scrutinized from the most to the least recurrent ones, as shown in the frequencies of Table 9 above.

### 6.2.1. Fillers

*This discourse strategy is the most pervasively used in lecturers' speech.* Results show that there are 7.74 instances of fillers every 1,000 words in Spanish-taught lectures and 8.73 in English-medium ones, which indicates that *this linguistic behavior is present in discourse regardless the language used as vehicle of instruction.* Therefore, it seems that fillers are an intrinsic part of spoken language and that becomes evident in their frequent usage.

L1 LECTURES	EMI LECTURES
Bueno pues... <b>Eeehh</b> efectivamente esto está basado en la creencia <b>eehh</b> de que hay que comerse las uvas, que está muy bien. Y de hecho esta marca, no sé qué porcentaje de sus ventas será en Navidad, pero yo creo que un porcentaje muy muy alto de sus ventas.	We trusted <b>eeehhh</b> we trusted Booking, we trust Tripadvisor. Do you remember that day that we had that example.... of ... <b>uuuhhmmm</b> ... I gave you the following example.

<b>Uuhmm</b> y el patrimonio neto. Vale. <b>Eeehh</b> si yo quiero medir el el la riqueza de una empresa, quiero comparar la riqueza de dos empresas, qué qué empresa vale más, ¿qué tengo que mirar?	Ok, wait a minute. The first- <b>eehh</b> the full stop and then we will do the other one. Be careful with the sales. In sales we have two transactions, always two transactions (...) So we always have two transactions when we do the sales <b>eehh</b> the sales transactions, right?
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Table 11. Examples of fillers in L1 and EMI lectures

As discerned by instances such as the previous ones, fillers tend to be observable strategies which work as retrieving devices since by producing them teachers seem to gain some time to recall particular words or expressions needed for the specific ongoing speech. They are therefore signs of the ongoing thinking process taking place as lecturers speak. The most prototypical fillers detected in the corpus are “eehh”, “uuhmm” and “yeah”. They can be regarded as hesitation mechanisms that express some degree of uncertainty on the part of the speaker and are used to maintain control of the conversation signaling that it is still on, therefore, avoiding possible undesirable pauses or voids that may result in conversation breaches.

Consistently, Lecturer A seems to find in the use of fillers a convenient resource to gather her thoughts and ideas before actually producing them verbally. This behavior may not just be a strategic practice in Lecturer A’s speeches, but a personal and individual characteristic of her way of communicating since a high production of fillers has been found in all her lectures, independently of the language in which she teaches (Graph 4 and 5). Moreover, she happens to make an additional distinctive use of this discourse strategy in that she seems to also employ them as a strategy to reaffirm herself, as the following examples support:

Example 1: T: Today at 12: 30 **eeehh** at 12: 30 there is a meeting **yeah**.

Example 2: T: Well, it was quite long. It’s... **yeah**. It’s interesting. And **eeehhh**... what do you- what would you conclude?

In Example 1 the teacher acknowledges that her statement announcing that a meeting will be held is a correct piece of information. In addition, in Example 2 she asserts the correctness of a thought. She is thinking that the commercial that has just been watched is long and also interesting, but before uttering her opinion, she ponders about it for a couple of seconds and then as if talking to herself, she assumes the truth in her reflection out loud and, resultantly, shares it with the students.

As seen in Graph 9, *fillers are slightly more prevailing in EMI lectures than in L1 ones*. The reason behind this finding may lie in the fact that fillers are seemingly apparent signs of the cognitive process that teachers undergo when they speak. Consequently, on the cognitive load axis, *it may be disclosed that delivering contents through a foreign language could be a more intellectually demanding activity than teaching through the mother tongue* and that lecturers teaching through English may encounter a substantial number of situations that turn out to be linguistically and cognitively more challenging.

Curiously, it has also been noticed that fillers usually get transferred from Spanish to English and viceversa. In other words, “eeehhh”, which is typically Spanish, is also used within English discourse, and “uuuhhh”, which is English, is also produced in teachers’ discourse in Spanish. This finding can lead to the argumentation that there seems to be apparent transfer between the languages used to lecture; thus possibly showing that languages are not so clearly discrete and separated (Canagarajah, 2011) (see section 6.2.7 for more details on translanguaging).

### 6.2.2. Retrieval

A total of 10.21 instances of this discursive strategy per 1,000 words have been pinpointed in the corpus under study, out of which 5.53 occurred in the L1 lessons and 4.68 took place in the EMI classes.

These strategic performances appear in a number of assorted scenarios, thus showing a wide range of discourse functions and purposes. First of all, lecturers give the idea of repeating a series of incomplete or wrong forms or structures whenever they are looking for a particular meaning that is only conveyed through the formulation of specific words; therefore, retrievals are attempts to reach the appropriate meanings in their speech. As examples below indicate, retrievals are not solely limited to recover mere specific words, but can likewise aim at recapturing phrases or whole sentences.

L1 LECTURES	EMI LECTURES
Porque es una marca que me cae mal porque es una marca donde se come mal (...) <b>porque... no sé</b> yo tengo alto el colesterol y seguro <b>que me... que me va a hacer daño a...</b> Por lo tanto evito ir.	I think <b>we are misleading the, we are misleading the the the the point of</b> how to analyze a commercial. You can't really <b>get into the the into the details.</b>
Entonces... Bueno y GAP <b>entonces no es... más...</b> ¿es pija? ¿no es pija? No sabemos. Bueno, no importa.	Well, when <b>it comes to to</b> purchases <b>in a in a house</b> for example you have to take into account <b>who is going to decide, who would be the consumer.</b> For example, Kinder <b>is a is a</b> eeehhh clear example.
Entonces, el viernes discutimos en la última parte de la clase discutimos en tema de los grupos y de las empresas <b>que que os ha tocado.</b>	We have... the amount of the debit side, the element or the account of the debit side, the element of the credit side and the amount of the credit side. Ok? This is the structure <b>of the... of the of the journal book.</b>
Hemos visto cuáles son las reglas de juego de la contabilidad- buenas tardes (students coming in) <b>y y y</b> hemos hemos visto <b>cuál es la meta cuál cuál es el objetivo.</b>	This information <b>is not is not...</b> eehh public. Ok? The only the only way <b>to to sh- to see</b> this information is a judicial requirement. If a judge say that it's needed to analyze the journal book of a firm in order <b>to to to look for a...</b> fraud, for example, you could see this information.

Table 12. Examples of retrieval in L1 and EMI lectures

In their quest for the right expressions sometimes teachers express their loss for words overtly:

Example 3: Estos ejemplos si los pusimos el otro día, ¿no? Uuhmm veíamos como **un - una eeehh una de las... ¡ay, lo diré!**

Example 4: Las referencias de nuestros amigos, de nuestros grupos de convivencia, que también ejercen una presión. **Una presión informativa. Ejercen una... sí una... no me sale la- no me sale otra palabra ahora.** Bueno, nos dan información.

Example 5: It's really eeehhh it's eehh **I can't find the word but it's** eeh it's really impacting. You can feel the power of the eehh of the car, can't you? Now listen to the music, close your eyes again.

In the majority of these cases, teachers cannot find the exact word they are searching for; thus resulting in either the use of somehow related and convenient but still unfocused terms (Example 5), general statements that lose the original and powerful meaning of teachers' ideas (Example 4) or in the either subtle or conspicuous abandonment of the message (Example 3).

Second of all, and closely related to this first purpose, retrieval instances may prove to be transparent signs of the cognitive process through which lecturers tackle the grueling task of choosing the appropriate wording to realize their ideas and thoughts on the go, while being aware of having just seconds of thinking time before actually producing stretches of language. Therefore, retrievals are signposts of mental translations of thoughts into language, although sometimes they also come into existence when ideas are being mentally elaborated, as a previous step to seeking for the language to get them across. This is illustrated in Example 6:

Example 6: S: ...entonces... vamos que lo tienen todos los supermecaos, o sea que...  
T: Si pero... **no no no sé muy bien, estoy intentando buscar una explicación. ¿Qué es lo que pasa? Si el supermercado...** si al supermercado no le han dado el apoyo suficiente y los expositores suficientes como para destacar el producto, el supermercado hace con el producto lo que mejor le parece. Y lo puede poner en cualquier sitio.

The third prototypical case of retrieval use seems to occur when mind and language go separate ways unwillingly, that is to say, the lecturer's desire is to express a certain idea but the words chosen are not a direct reflection of those

thoughts and, in most of the situations, this happens against the speaker's volition, as if the lecturer were betrayed by her subconscious and couldn't complete the thought before the phrase. The teacher becomes aware of it instantly and tries to mend her verbal performance by redressing her speech (Examples 7, 8 and 9 below).

Example 7: **Mil, ki- ki- different milks, brands of milk.**

Example 8: Podéis- tenéis dos alternativas: o bien elegís vosotros la marca o la la campaña de publicidad **que quer- sobre la que queráis trabajar** o si no tenéis ninguna idea, os la asigno yo.

Example 9: Éste posiblemente se acerque más al porcentaje no sé de la población que pueda estar viendo la televisión. **Hay más de clase media, es casi la mitad de... la mitad de la población.**

From Graph 8 and Table 9 it can be concluded that *retrievals are, although to a small degree, more exploited in L1 than in EMI teacher discourses*. This result may be associated with the fact that although communication is a reality and it requires thoughts and language to be in unison in both L1 and EMI speech, *conscious thinking effort towards language meaning and form is likely to be much more lax when using the mother tongue since it seems to be produced on a more on-going and automatic fashion for native speakers*. It is precisely this less rigid cognitive load towards language that makes teachers encounter a higher number of communicative situations where retrievals are necessary, not because they are less communicatively precise, but because they realize that they can in fact be more accurate resulting from the myriad of linguistic resources at their disposal. On the contrary, although these lecturers face similar communicative situations through their foreign language because it is part of any information exchange, delivering meaning through a different vehicle of instruction may maintain teachers' awareness of language meaning and form active and working in a much more cognitively demanding fashion and for more extended time spans, which may reduce the number of retrievals. It can also be the case that lecturers acknowledge their possessing a narrower linguistic



repertoire in the L2 and, as a result, they resort to this discourse strategy in fewer occasions or do not consider as an option at all trying to retrieve more accurate linguistic items since they are unknown to them.

In spite of the difference in frequency of use, all of *the functions* of this strategy, as aforementioned, are typically *shared in both learning contexts*.

### 6.2.3. Restructuring

There is an overall number of 10.09 instances of restructuring per 1,000 words in the lectures examined; rates appearing distinctively in the two learning contexts and yielding a lower frequency of use in L1 lessons (4.45) than in EMI ones (5.64).

This strategic practice takes place naturally when the evolving speech is somehow disrupted before finishing an utterance in order to opt for an alternative linguistic plan to convey the intended meaning. The following excerpt from one of the lectures is a perfectly clear example of an instance of restructuring:

Example 10: ¿Qué diferencia hay entre esos dos entre esos dos hechos contables? O bueno, pregunto de otra manera. ¿Hay diferencia entre esos dos hechos contables?

Here the teacher explicitly states a change of mind and her will to modify the structure of the initial utterance probably to be more faithful to the communicative objective that she has planned to establish. The most representative case of restructuring as identified in the present corpus, however, takes a concealed form in that this desire of the speaker to rephrase the speech seems to be mentally realized and not verbally produced. Hence, the observable phenomenon that allows the tracking down of this type of discursive strategy consists of the direct alteration of the original linguistic structure that was being unfolded.

L1 LECTURES	EMI LECTURES
Si para el próximo caso volvemos a hacer... esto todavía no sé muy bien lo que vamos a hacer, pero si volvemos a adjudicar un anuncio diferente a cada uno, recuérdame que ehhh tú vas a trabajar sobre este.	No. It's not that kind of thing. No. <b>I've been to the disco and went to- I watched a film</b> yesterday and all that kind of things.
¿Qué- cuál es el fallo? O sea entendéis perfectamente qué es lo que quieren hacer. <b>Ahora os digo ¿es creíble?</b> No. ¿Por qué?	But of course <b>if someone has written an exam- and also you can't come- if you come</b> , that means that you are going to write it. You can't come, read the exam and leave.
Vamos a ver, dentro de un rango de uno de diez, ¿dónde colocaríamos, dónde estaría colocado ehhh Lidl si esto es cero y esto es diez?	<b>Is this- this bag- If you buy- this is a Loewe bag.</b> If you buy in the in the in the shop in the Loewe's shop then it will cost about three thousand euros or two thousand euros. It doesn't matter.
Vamos a ver cómo ese hecho contable lo vamos a meter <b>en el balance de comprobación o en la cuent- en el balance de situación y en la cuenta de pérdidas y ganancias.</b>	<b>We will see two accounting books- the two accounting books:</b> the journal and the ledger. <b>How can we call the...- how do we call the... the... transaction in the journal? Do you remember the name?</b>
<b>Para que podamos... para que para solamente, perdón, solamente podemos contabilizar</b> en contabilidad- en los libros contables lo que se llaman hechos contables, ¿vale?	Then we have the element or the account of the debit side, ok? <b>And then I use the... the element- I put the element</b> of the credit side. The element of the credit side, and now the amount of the credit side.
<b>Y luego el planteamiento es aument- son- el el dinero en caja es de activo</b> , la aportación del dueño que es capital es de patrimonio neto.	<b>This is not- the chart is not compulsory. I have done last... many years ago</b> in order <b>to underst- to try to explain</b> the best way the journal.

Table 13. Examples of restructuring in L1 and EMI lectures

Restructuring examples are in line with retrieval instances in that this phenomenon can be observed involving either words, phrases or whole utterances adjustments.

Switching or modifying a first intended structure for a new one seems to be motivated by diverse purposes, such as elaborating on a previous message to offer more information.

Example 11: Y pusimos una clase de ejemplos de eehh como eehh las marcas, como las compañías **tienen que conocer o conviene conocer** cuál es el rol de cada una de las personas dentro de la unidad familiar sobre todo **para aquellos productos que- en los que hay** más de una persona involucrada en el proceso de compra.

As can be seen from the previous example, structures are typically changed so as to supply utterances that contribute to the delivery of information with extra meaning nuances (*tienen que conocer / conviene conocer*). This behavior leaves no doubt that there seems to be a conscious decision by the lecturer to utter one word, phrase or sentence rather than another as a matter to offer a more accurate correlation between the meaning intended and the way of denoting it verbally. This practice highlights the importance of the choice of words and structures in communication since lexical items are obviously meaningfully charged, that is to say, the meaning encrypted in words vary from one form to the other, even between words that stand as very close synonyms. It is for this reason that words have various and distinctive senses and can be appropriately employed in a plethora of different contexts precisely depending on those slight differences in shades of meaning. What this implies is that some words or expressions are hence closer to the conceptual meaning intended than others, and teachers' use of restructuring seems to be indicative of how they ascertain the most accurate wording better matching the sense they aim at transmitting. According to this view, which loosely echoes the Prototype theory (Rosch, 1973, 1975), it is now not a rare sight to find out *that structuring strategic behaviors in EMI lectures surpass those in L1 classes*. It seems quite natural to have a lower command of the different meaning nuances of words in a foreign language than in the mother tongue, which makes restructuring practices convenient in order to arrive at a proper way of transmitting the intended meanings. This looks like a common practice in one's native language, and so it is reasonable to resort to it more frequently when communicating through a foreign linguistic system. In fact this finding can be backed up by Lecturer A's reply to question 5 in the questionnaire (see Appendix 9.3.), in which she is asked what the major difference encountered when she plans her L1 and EMI lessons is. Her reply reads as follows:

“The major difference involves the loss of nuances when speaking in English. Talking through Spanish allows me to be more precise when I have to explain something and offers more ease when I have to explain the same concept in various ways. Talking through English leads to a more rigid, not so flexible and less nuance rich communication.” (my own translation)

Some other times restructuring techniques are employed with the purpose of complementing an already uttered message, such as in Example 12 and 13:

Example 12: **How many books- how many accounting books** do we have?

Example 13: When it comes to cars, **alwa- mostly always** men are in the eehhh in the decision process so some of the eeehhh most of the advertising campaigns are directed to men.

In this case the modification of the initial utterance is minimal, but the insertion of the words “accounting” and “almost” respectively helps the teacher be much more precise in the delivery, improves her intended meaning and also assists students with obtaining further and more rigorous information on what the lecturer is referring to; therefore, *comprehension may be facilitated*. The following examples are also consistent with the function just expressed since offering synonyms or equivalent expressions immediately after the original message is commonplace within restructuring strategies.

Example 14: Los usos de la contabilidad- del balance, perdón, aparte de de analizar la riqueza de la empresa, era poder calcular el fondo de maniobra, es decir, si la empresa necesita financiación externa o no, con la diferencia, contrastando el activo corriente con el pasivo corriente, ¿se acuerdan? Y luego **la otra diferencia, la la otra utilidad** era poder calcular la solvencia a corto y a largo plazo.

Example 15: The the the... the story of this transaction is that there is a owner that want **to found- to start up a new business**, right? And he deposit five hundred thousand euros in a bank account.

Example16: I don't like the cereals that you buy because **they don't taste** or they they they not- **they're not chocolate flavoured**.

Example 17: What **kind of effect** or what **kind of eeehhh influence** do they – can they... yeah. What kind of influence can they make on consumers?

Example 18: So we **are going to include** only once- we **are going to write** only once in the journal and then automatically we will have the information in the ledger.

Teachers seem to backpedal to alter previous message structures or wording to be more precise and more accurate to the meanings that they have contemplated to communicate, even though in many cases the new options provided differ slightly from the first choice, as it is the case of “found” and “start up”. However, in spite of the fact that these synonyms at first glance do not seem to bring new meanings to the information delivered, they are continuously offering students new significant and comprehensible input that can be considered a gain in their acquisition of the language used as the medium of instruction.

Another function that restructuring strategies seem to serve is that of correcting mistakes on the spot. As Examples 19 and 20 suggest it may be due to a forthwith change of mind of the teacher, or due to either meaning or formal errors.

Example 19: Ok, so Elena is going to- I am going to do the... the chart, she is going to do the led- the journal and he is going to do the ledger.

Example 20: What wou- what would he- what is his job? What would his job be?

Precisely these instances of formal mistakes are likely to hint at possible language difficulties in lecturers’ discourse that are tried to be solved as they speak and become aware of these linguistic obstacles by adjusting and reshaping their utterances.

Example 21: I think **they've been doing this change of im-** **they they started their change of image** quite a long time ago and now **they are targeting** to to young people.

Example 22: Do you think your family has any influence **of your- in your- in your way** of consuming? **In your.... consum- in your behavior as consumers** now?

Example 23: No, but **it's better not don't see** the mobile.

Example 24: I mean **there are- there will be- there could be** transaction **that are depend- that are eehh voluntary or there is an intention** of the firm, **but there are other don't.**

Applying restructuring patterns to tackle discernible language hindrances is a paradigmatic tendency in EMI lectures, and represent a remarkable distinction when compared to restructuring strategies as used in L1 classes. Lecturers face the need to interrupt their oral production to reconstruct their utterance because it becomes obvious to them that the grammatical structure used is not correct, does not make sense or impedes their ideas to be passed on as efficiently as expected. The examples above prove evidence of such situations, in which sometimes lecturers eventually succeed in finding a better way of getting their message across (Example 21, 22 and 24), and some other times do not retract to repair their discourse but the meanings are not lost and reach the audience favorably (Example 23 and the second coordinate sentence in Example 24). What seems remarkably important, thus, is teachers' struggle to make themselves understood by successfully conveying and delivering contents without losing any intended meaning and notwithstanding any potential language complication.

### 6.2.4. Repetition

Results list repetition as the second most recurrently used strategy in L1 lessons, with 5.63 occurrences, and the fourth in EMI lectures, appearing 3.73 times per 1,000 words. This result interestingly contradicts findings from a previous study by Thøgersen & Airey (2011), where it was unveiled that in English (L2) the lecturer used more repetition and a formal style more closely resembling written language norms than in Danish (L2) lessons.

Repetition seems to be a rather common strategy to use not only when lecturing, but when simply speaking, especially to avoid communication breakdowns; that is why the notable discrepancy in the figures showing its use in the two learning contexts is deemed unusual and deserves closer examination. *There is a greater production of repetition instances in L1 lectures than in EMI classes* (Table 9). The reason leading to *this result could be closely bound up with students' participation*. Learners in L1 contexts are extremely less participative in the lectures which may force the teacher to make sure that the information is reaching the audience and students are following it (see Lecturer A's reply to question 10 in Questionnaire Appendix 9.3.). Repeating important points would then look like an effective strategy if not to fight against passive student behavior, to at least provide learners with another opportunity to be exposed to the content.

Repetition seems to be a very prolific strategy since the data analyzed reveals that the purposes that it serves are numerous. For example, in the same line as previous strategies, repetitions look like a window to lecturers' thinking processes at the moment of speaking.

Example 25: T: Bueno fijaros que cosa más sofisticada. Esta agua puede tener igual diez mil años porque es de **un glacial un glacial** de la Patagonia y además uuhm tiene hasta trocitos de oro.

Example 26: It's the journal. That's correct. **The information the information** it is my fault. The correct answer is the journal.

Example 27: El saldo se pone **al final de la... de la cola de la T, al final de la T**.

Example 28: Ok, so **all the T accounts all the T accounts** have the same structure we have here.

By replaying certain words or phrases lecturers gain some additional seconds to think about their upcoming speech. Moreover, as seen in the examples above, they are a sign of the thinking developed in teacher's minds as they make instant decisions on how to communicate their ideas.

Likewise, repetition seems to be teachers' way of underlining important information; whether it refers to relevant content that has been introduced for

the first time and is key factual knowledge of the discipline, as in Example 29 and 30, or whether it concerns some procedures that students need to be aware of and understand for the completion of some class task, as illustrated in Example 31 and 32. Besides, repetition helps the teacher make messages clearer for students, as in Example 31, where it may be the lecturer's intention to offer a transparent and understandable indication of what students are required to do and, thus, avoid any possible ambiguity. What seems to be certain is that, by reproducing pieces of discourse, important information can be emphasized. In fact, lecturers do not limit repetition to concrete utterances belonging to the adjacent discourse, but go back over information delivered in previous lectures and play it once again with the aim of keeping that important content readily available for students. This creates general knowledge about the subject which is shared by all participants and upon which new information is built.

Conjointly, repetitive utterances are provided as second chances in the event that learners have not paid attention or have not been able to listen to teachers' first message. Hence, repetitions can recover those members of the audience that, for one reason or another, may have dropped out or lost the thread of the lecture.

Example 29: And the idea is **to record all the transactions at the same time- this is very important**, at the same time in the journal and in the ledger. I mean if we we can write with the two hands at the same time, we should do that. **We should record all the information of the journal at the same time that all the information in the ledger.** So it's means that the information in both books are the same but with different structure. (Later on in the same lecture) **The same information that I put in the journal is the same information that I put in the ledger. The same information, ok?** (Later on) But in order to rising- in order to to try to understand the accounting process we need **to do both things at the same time at the same time.**

Example 30: El... la la importancia de la partida doble es que **cada hecho contable tiene dos impactos. Eso es muy importante. Cada hecho contable, dos impactos.** Que no tienen por qué ser en la misma dirección.

Example 31: T: **You have to rate from one to ten, from one to ten**, all the flavors. (Teacher write on the blackboard some columns to later write and share the results) You say and you write here the brands that you think- what brand you think it is.

Example 32: Bueno recuerdo- el el jueves, no el viernes perdón, hablaremos de los grupos, ¿vale? Ya los tengo terminados, **los colgaré** espero... hoy, ¿vale? Hoy o mañana. Como muy tarde mañana, ¿vale? **Colgaré los grupos. Entonces, el viernes**



discutimos en la última parte de la clase discutimos el tema de los grupos y de las empresas.

Apart from this, repetition is deemed to be a highly interesting strategy for its multifunctional nature as it offers plenty of goals, among which those favoring the promotion of interaction between the various participants of the classroom can be highlighted.

Example 33: T: Yeah. Yeah, be careful, then @@@ Because maybe the limits are not the ones you set. Or maybe the limits are not set by yourself @@@ Well... yeah.

S: **It's a cool, it's a cool advertising**

T: It's **very, it's... very cool advertising**. It's it's it has really very nice images, spectacular images. But it sets your... your limits I think too high.

In this instance the lecturer makes use of repetition as a springboard to develop content further. Therefore, this strategic practice benefits the teacher in her delivery of information since the repeated utterance acts as the beginning of a teacher follow up.

Additionally, repetitions work as confirmations of students' both self-initiated comments and answers to lecturer 'questions'. Teachers find in this strategy an effective way to offer reformulations for the class as a whole (Walsh & Li, 2013: 14).

Example 34: T: Pero... ¿vosotros sabéis lo que es lo mejor para desayunar? ¿Vosotros habéis dado de desayunar a vuestras defensas hoy? (..2) ¿Qué tenéis que- qué hay que tomar por la mañana?

S: **Actimel**

T: **Actimel**

Example 35: T: Ahí es la madre porque como le diga el niño que... quiere unos cereales que la madre considera que no son oportunos porque se le van a caer los dientes porque tienen demasiado chocolate, no se los va a comprar. Eehh ¿quién es el consumidor?

S: **El niño**

T: **El niño**

Example 36: T: Who would decide if she- eehh to buy the product or not to buy it?

S: **The mum**

T: **The mum**

Example 37: T: ¿Qué contenido hay en el balance de situación? (...2) O sea si tú a tu abuelo le quieres explicar qué hay en un balance de situación en castellano...

S: **Pues sería el patrimonio de la empresa en un momento determinado-**

T: **El patrimonio de la empresa en un momento, lo que tiene la empresa en un momento determinado.** Vale

Example 38: T: We cannot have, it's impossible to have negative balance. We will have, we will always have positive balance

S: **Or zero**

T: **Or zero.** Right

Example 39: T: Pero qué ¿qué cifra? (...3)

S: **¿El patrimonio neto?**

T: **El patrimonio neto.** Lo que voy a ver es el patrimonio neto

Example 40: T: What is the balance? (...2) The balance is...?

S: **Twenty five thousand?**

T: **Twenty five thousand**

Sometimes students participate in the class discourse by replying to teachers' questions; however, they are somehow doubtful of the correctness of their contribution (Example 39 and 40). Consequently, lecturers' repetition of students' oral performance goes beyond a mere repetition and operate as confirmation devices that let the student know about the appropriateness of their answer. Furthermore, repetitions appear to behave as instances of implicit positive feedback. They can also be followed and reinforced by an immediate praise or acceptance expression by the teacher, as such in Example 37 and 38. Yet, this positive feedback seems to respond to content, rather than to language. This fact poses the question whether in the case of grammatically incorrect utterances as part of students' output, which virtually take place in the lectures analyzed, teachers would treat them by means of any corrective feedback or not. Most importantly, both lecturers individually have mentioned in the informal meetings held after recording the classes that make up the present corpus, that they are not consciously aware of the use of language in the lessons, meaning that they do not contemplate it as an explicit learning and pedagogical objective to be achieved through their teaching. It could then be assumed that in the unlikely event that teachers would offer any error treatment towards students' production, they may not do so deliberately. One of their

goals though is to gain valuable knowledge about their own language output since it seems to be crucial for them to become better communicators through their foreign language and improve steadily in the delivery of contents. This may be a first step towards recognizing the importance of language in learning, and not merely on the side of the lecturer, but all the participants; ideally resulting in the incorporation of language objectives too.

Unlike other types of 'discourse strategies', whose uses do not seem to differ due to teachers' discourse idiosyncrasy, *repetition reveals contrasting purposes regarding particular lecturer speech traits*. Specifically, Lecturer A exhibits a strong tendency towards the employment of repetition as teacher echo.

L1 LECTURES	EMI LECTURES
<p>T: Anticipa en el comportamiento de sus hijos. Pero bueno, ¿cómo está pintada la madre?</p> <p>S: Es un detector de mentiras</p> <p>S: ...Un polígrafo. Un detector de mentiras</p> <p>T: Como un detector de mentiras</p> <p>S: ...No se le escapa ninguna</p> <p>T: No se le escapa ninguna.</p>	<p>T: And you brought it as an example of...?</p> <p>S: Brand image change</p> <p>T: Of brand image change.</p>
<p>T: Bueno o sea que lo han empezado a emitir. Y ¿el chef que habla es alguien conocido o no?</p> <p>S: ...Es un actor</p> <p>T: Es un actor.</p>	<p>T: "The best or nothing" (reading from the ad) So (...4) Do you think it's a good campaign?</p> <p>S: Nothing special for me. There's nothing special I've seen many commercial like this</p> <p>T: You've seen many commercials like this. So it's not special for you.</p>
<p>T: ¿Cuál es vuestra actitud hacia el botellón de los fines de semana? (...3)</p> <p>¿De rechazo o de... bueno es divertido, hombre, está bien?</p> <p>S: De rechazo</p> <p>T: Rechazo</p> <p>S: Ahora con el frío, rechazo</p> <p>T: Ahora con el frío, rechazo.</p>	<p>(Commercial played)</p> <p>T: Did you understand it? @@@ Do you think it's a good advertising campaign?</p> <p>S: Terrible!</p> <p>T: Terrible</p>

Table 14. Examples of teacher echo in Lecturer A's discourse

This use of repetition is similar to the last one explained above; however, in contrast, by repeating students' utterances the teacher is neither confirming nor clarifying the hesitation conveyed in learners' contribution, as it happens in examples in Table 14. These instances seem to represent repetition for the sake of repetition. It is hard to see a benefit in the use of this strategy since, as observed in the class excerpts above, the teacher limits her oral performance to just reproducing the very same message that a student has just uttered. At these points of the lecture no hearing or understanding constraints that could motivate the repetition of the utterances are perceived. Under these circumstances, repetition may lose its strategic potential in favor of becoming a simply distinctive feature belonging to Lecturer A's discourse.

Alternatively, Lecturer B tends to make a more extensive use of repetition than Lecturer A, independently of the language of instruction. The motivation behind this practice could be related to the dynamics and procedures of the lectures. In the Financial Accounting lessons, a long period of time is devoted to the completion of practical exercises that are typically carried out by the class as a whole with the teacher often taking the lead to either rectify or corroborate the processes; and, in the meantime, some students record them on the blackboard, while the rest of the learners also copy them at their desks. It is axiomatic that repetition instances are common during these tasks to facilitate that all students, those at the blackboard and those at their desks, get the correct information and write down the appropriate steps involved in solving the activities.

### 6.2.5. Omission

Leaving a sentence unfinished or a gap when not knowing a word and carrying on as if it had been said is the fifth most prevalent strategy in teacher discourse in general; probably due to the fact that omission can generally be regarded as a characteristic feature of the oral mode of language (see section 2.2.2. for further information about *mode*). When the language of instruction is taken into consideration, it is disclosed that *this linguistic behavior stands out in lectures taught through the mother tongue (3.83) by comparison with its frequency of*

*use in English-medium teaching (1.42).* However, once again, as is also the case with most of the strategies already examined, the uses and functions of omissions are typically shared in both contexts.

Lecturers tend to abandon their utterances when what comes next is relatively obvious and finishing the whole message is not necessary to understand the meanings that are being conveyed. The most archetypical cases of this function of omission are exemplified below.

Example 41: T: No a ver... está bien que elabores la idea, pero intenta elaborarla como **con un eehh lenguaje un poco más... O sea el anuncio es un poco cutre entiendo la idea pero...**

Example 42: T: That's... This one is horrible. Why don't they do it with a man? With a boy? Yeah, do it the other way round. **I don't like this kind of...**

Example 43: So we go to the- **we put the mouse in the...** modify the search in the same search strategy we click there and we can chan- we can modify the... data, the year.

Example 44: Ok, the next one. **Clean please the...** Ok, so the next eehh the next entry.

Example 45: Cuidao con eso que luego **nos confundimos mucho y decimos “el principio de prudencia dice que los ingresos son...”** ¡No! El principio de prudencia está hablando de beneficios o de pérdidas, no está hablando de ingresos o gastos.

In most cases, it is the context of situation what makes the event so discernible that not coming to a close end with the utterance does not produce any communication breakdown and, in fact, the meanings are successfully passed on to the audience. In example 41, it is quite evident that the teacher expects a more concise and academic verbal performance on the part of the student in order to express his ideas, even if the lecturer has already acknowledged to have understood the student's point of view. The academic context in which the participants are involved requires the learners to articulate a more serious and scholarly discourse; which is actually one of the learning objectives at tertiary education. The teacher explicitly demands the student to move from basic impersonal communicative skills (BICS) to a more cognitive academic language (CALP) (Cummins, 1979) (see section 3.2.3. for further reference to this matter).

Example 42 is closely related to this same context of situation. Participants in the classroom have just watched a commercial and are about to analyze it; therefore, it is not compulsory for the lecturer to say that what she does not like is in fact that kind of commercial in order to understand her opinion.

There are times in which the physical environment of the class and non-verbal communication play their part in discourse too. This is precisely what happens in situations such as the ones described in Example 43 and 44. While in the former students are carrying out a task on the computer lab and when the teacher talks about “putting the mouse in the...” learners already know what she is referring to because of their context of action at that point, in the latter it is transparent that the teacher alludes to the blackboard without making any overt linguistic reference to it.

It is likewise relevant to mention that obviousness is just one of the possible argumentations to justify teachers’ omissions. It could also be the case that lecturers do not find the appropriate words or expressions they need to continue their messages at that exact point in time. Since the linguistic terms required to proceed with communication do not seem to be mentally available at that moment and do not seem to come to teacher’s mind, she has no other choice but to quit. The decision of giving up the message can then be supported by the fact that the teacher recognizes that the remainder of the utterance is not crucial for the understanding of the whole meaning, and she does not turn to the use of any other strategy to compensate for the gap.

Still there seems to be another context in which omission would not complicate communication: the context of culture.

Example 46: T: Región Castilla la Mancha y luego se despegas, se se abre Ciudad Real... **las cinco provincias de Castilla la Mancha: Guadalajara, Albacete, Toledo...**

The five provinces that make up the Spanish region of Castilla-la Mancha is a culturally shared knowledge known by all the classroom participants. Therefore,

enumerating all of them seems to be considered not imperative by the lecturer, who just mentions some of them.

In addition to the context of situation, action and culture, language and the oral co-text that have just been produced are responsible for giving the audience the clue and the reference so as to be able to fill the linguistic gaps. In Example 41 the lecturer does not need to continue the sentence since what she wants students to concentrate on and understand is for a fact included in what has been enunciated up to that point.

Sometimes the reasons behind teachers' unfinished speech are not so clearly apparent. By what their discourse shows, on the one hand, it could be the case that they decide not to continue with the verbal production because where they are going to is not as relevant a point as they thought and they drop it out. On the other hand, they might not be prepared for developing the issue that has emerged and for any personal reason they prefer not to delve into it:

Example 47: S: Por ejemplo nos mandaste un ejercicio y salía por ejemplo combustible. Yo ahí no sé si catalogarlo en gasto o en activo.

T: Pues fíjate, depende. **Si tú...** pues es una muy buena pregunta. ¿El combustible es gasto o es activo? Pues depende. ¿Depende de qué? De si yo lo almaceno. Si yo- imagínate que tengo... yo hago mudanzas, ¿vale?

Example 48: So we are going to do right now, previous to finish the... the... the lesson, the first exercise, the four point one. The four point one the H. **In order to remember the...** (teacher erases b/b) And I need two volunteers.

Example 47 seems to hint that the teacher has extensive knowledge of the issue raised by the student; yet, she needs some time to reflect upon it and decide which is the best way to explain and exemplify the situation so as to ease students' understanding. This is why she may leave the sentence unfinished as a first attempt to tackle the explanation. It is not so crystal clear in the Example 48, when the topic is left abruptly and the only possible reason for it is likely to be that the speaker has considered it a no longer interesting point to be made.

The final function of omission noted involves their operating as elicitation tools. As discovered by examining data, lecturers may omit the final part of their

utterances just as an indicator of being students' turn to collaborate and bring the sentence to a conclusion.

Example 49: T: Deudas a largo plazo. Las deudas ¿qué son? ¿**Elementos de...**?

S: Pasivo

T: Pasivo

Example 50: T: Credit side. And debit side. **And the amount is...?**

S: ...Twenty two thousand

These cases of omission are typically pronounced with rising intonation, and are, consequently, realized in the form of 'questions', probably to underscore teachers' intention to hand the floor over to students.

#### 6.2.6. Self-repair

Making self-initiated corrections in one's own speech appears as the sixth most applied strategy in the corpus at hand. When the language as the medium of instruction is born in mind, it results that *self-repairs nearly double their use in EMI lectures (2.89) as opposed to L1 sessions (1.49)*. However, *the purposes of such a strategy seem not to be in discord regarding the language employed or lecturers' personality*.

Unlike what was observed in the use of repetition, where teachers may not deliberately evaluate and rectify students' formal language mistakes, self-repair strategies regarding lecturers' own discourse reveal that they do care about their own errors, which typically involve both language and content accuracy and correctness.

Example 51: Y ya la clase del del cinco de marzo se cambia por la del diecisiete de marzo, lunes, **cinc- de tres a cinco** y luego la del viernes siete de marzo se cambia por la del trece de marzo en el aula de informática tres de una a cinco

Example 52: Más concreto todavía. Porque esos son hechos económicos, pero no son hechos contables. Fíjate, **la segunda carácter- la cuarta característica...**



Example 53: So cooperative there are **five hundred- five thousand sorry, five thousand companies**.

Example 54: Then the negative audit report means that **the financial statement doesn't follow the transfer view, doesn't follow the accounting principles**.

Example 55: Luego **voy a poner la anotación del debe. ¡Ay, anotación! Perdón, la cuantía...** huy, la cuantía del debe.

As indicated by the examples above, teachers tend to be conscious of their own blunders as they speak and instantly amend them. Apart from repairing content mistakes such as the ones disclosed in Examples 51-55, they are also aware of language errors pertaining to different language realms, for instance pronunciation (Example 56-58), morphology (Example 59-62), lexicon (Example 63) or grammar (Example 64-65):

Example 56: **Ferrer- Ferrero** Rocher no es el típico bombón que lo tenemos en la despensa para comernos nosotros, hombre de vez en cuando nos damos un premio, pero no es...

Example 57: Do you think that this **advertiq- advertising campaign** has given information to those people that didn't know that the eeehhh webpage existed?

Example 58: And we have- wait a minute, we have to ways to to to find the industry or sector: textual **chair- search** or industry classification. The industry classification is- there are codes and textual search you will find...

Example 59: Por eso es muy importante la sesión de hoy, porque vamos a ver cómo se contabilizan **las- los hechos contables** en los libros contables.

Example 60: Hombre, si aumentan tus clientes reales significa que **habr- has hecho** ventas reales.

Example 61: It doesn't say a word. It's just "Where Are You?" "Here I Am". But **what are the difference? What are the differences?**

Example 62: Claro que estos cambios no son cambios a corto plazo ni pretenden que la imagen de las personas que ya tienen una imagen de McDonalds **cambien- cambie** de un día para otro. Estos son procesos evolutivos que van haciendo que percibas la marca de una forma distinta.

Example 63: Well, an attitude's it's an idea we have about something mixed with emotions that **presupp- predispose** individuals to certain kind of actions in specific situations.

Example 64: Well it seems to be very exaggerated, but that's the affective dimension of an attitude. We will never have a positive attitude unless **for a brand towards a brand** unless we feel something about that brand.

Example 65: It's a belief. **We haven't see- watched** the film yet, but we know that kind of films are boring. But they are going to see the movie because their friends are going.

Although findings display that self-repairs are more pervasive in EMI contexts, which may imply that more production mistakes tend to be made when employing a foreign language, even though the speaker notices them and takes the time to retract, it is striking the fact that *language mistakes also occur when lecturers teach through their mother tongue*. In fact, data shows very similar figures regarding the number of self-repairs in L1 lectures: 1.24 instances by Lecturer A and 1.65 cases by Lecturer B. This opens up the possibility of considering that such mistakes may not always be the consequence of a low command of the language or language difficulties, but the result of the speakers' rapid connection between thinking processes and their spontaneous realization through the linguistic system. This cognitive effort may leave its imprint on the final verbal performance, which happens to result in one of the defining characteristics of spoken language: Its unplanned and less structured nature. The following instances represent cases in which the teacher gets tongue-tied or speech operated faster than thought and self-repair is undertaken to improve the communicative event:

Example 66: Y (reading from a PowerPoint presentation) declive en ventas, aumento de quejas y protestas y **dis- eehh despido** de Oliverio Toscani.

Example 67: Tripadvisor was a **search pace eeehh page**, was a search tool but they didn't have an advertising campaign in TV.

Example 68: Podríamos decir el **terrón- turrón** más bueno del mundo o el turrón mejor del mundo.

Example 69: So we will go here to the **auditor- advisor and auditor. Auditor auditors qualification**.

## 6.2.7. Code switching

In the general overview of discursive strategies, code switching is positioned in seventh place with a rate of 4.36 instances per 1,000 words. *While this strategy hardly ever seems to take place in Spanish-taught lessons (0.97), it has noticeable presence in English-medium lectures (3.39).*

A particularly interesting piece of data related to code changes concerns the various types of switching that emerge in the lectures analyzed. The most representative kind of the combinations of Spanish and English in these two lecturers' discourse entails intra-sentential switching (Pfaff, 1979; Joshi, 1982; Nilep, 2006; MacSwan, 2014), by which language switches appear within a clause or sentence boundary, as such in Examples 70-73; and to a lesser extent, inter-sentential switching, where a change of language takes place at a clause or sentence boundary, as is the case of Example 74. Besides, there are virtually no instances of tag-switching (Example 75, where the tag code shift is not isolated but accompanied by a whole sentence change), in which either tags or fixed expressions are inserted into the utterance using a different language; and there is a total absence of intra-word switching, which typically causes alterations at a morpheme level.

Example 70: T: Ok, any other example that is worth watching because it's completely different?

S: Mine

T: Yours is?

S: **Un anuncio de emotions. Juega con las emotions de las teenagers**

T: **Las emotions de las teenagers**

Example 71: T: Do you really – Do you realize that you'll get... that you become **un poco más tonto** every time you drink too much? Did we watch the advertising the other day? Yes.

Example 72: S: The veggie burger doesn't exist in Spain

T: Which one?

S: ...The veggie burger

T: Veggie bur- I don't think so. I'm not a heavy user of McDonalds, but they introduced fish, chicken, desserts, coffee, **agua**, many other products.

Example 73: But do it with your friends! At home. Yeah, and you give- you usually give them while also eating chips. **O aceitunas o** almonds. So you don't usually drink Coke like tasting it.

Example 74: So Danone did a very good example like trying to change people beliefs and said, I don't know if you remember that one, Spanish students please, “**cuando era pequeño yo se lo daba de dos en dos**”. **¿Os acordáis del anuncio de Petit Suisse de yo lo tomaba de dos en dos?** Is it too old? @@@ I sometimes lose the reference @

Example 75: (During an English-medium lecture) T: No, pues entonces que me ayude... yo le llamo Adolph pero eres Nicolás y bueno, es un desastre. Pero es tu apellido, **¿no?** Adolph. S: Eh, sí, Adolph es mi apellido.

When approaching the data, similar uses of language alternation were expected to be identified in all the EMI lessons, irrespective of the lecturer who is teaching, based on the assumption that this practice is the result of using a foreign language as the vehicle of instruction, which could lead to equivalent communicative situations that may trigger the strategic employment of code switching by both lecturers. However, *lecturers seem to make utterly contrasting uses of this strategy* as unraveled next.

In Lecturer A's discourse, the alternation of codes is a constant and an iterated linguistic pattern happening 1.28 times in L1 lectures, but 5.71 in EMI ones. **Lecturer A** resorts to this discursive strategy when she cannot find the appropriate English word to match the meanings that she wants to transmit.

Example 76: T: We know that hamburgers with fries and Coca Cola is not the best meal that you can have for lunch every day, but I was giving the same example, what would happen if you to go a... **¿pastelería?** (..2)

S: Bakery

T: Bakery and spend a week just eating croissants, chocolate and eating Coca Cola? Almost the same.

Example 77: T: So if y- if we are taking the decision to purchase certain brand in our evaluation process we will take into account that this brand really takes care of the environment. The other one doesn't. For example, the number of years of warranty, **garantía**

S: Warranty

T: Warranty yeah. The number of years of warranty for example if you if you are going to buy a car and you don't trust the brand too much but it gives you five year warranty

Example 78: T: What is he doing? **Es un pacto con el diablo**, ¿no? How do you say that in English? @@ I don't know how to say! Could you help me? Eh? (..2)

S: A deal with the devil

T: A deal with the devil.

Example 79: T: Well these are all many stories about McDonalds but I don't know how many million hamburgers they sell every single day. So come on! ¿**Cómo se dice lupa?** (S: [kills another people])  
S: Loop  
T: Loop? Loop **es otra cosa** (addressing a Spanish student)  
S: No eh....  
SS: [[Magnifier]]  
T: Magnifier! Thank you. Thank you.

As exemplified in the classroom excerpts above, teacher A typically produces the Spanish equivalent of those words or expressions which she cannot come up with as her discourse unfolds. In these scenarios, students tend to provide the corresponding piece of language in English. It seems that the lecturer's strategy is to use the Spanish version in the form of an interrogative, which calls for interaction and makes students assist her and get involved in the conversation.

In Example 77 above, instead of asking for a specific word, the teacher seeks a confirmation from the students. She needs to make sure that "warranty" conveys the correct meaning in the context that she is talking about. Moreover, it is worth highlighting, as depicted in Example 79, that the instructor knows her students very well and this knowledge seems to drive her to using one language or another depending on who she is addressing and whether the native language is Spanish or not, as happens with the response in Spanish "Loop es otra cosa", taking place just because the teacher is aware of the L1 of that particular student.

In other occasions, the word needed is simply replaced by the Spanish counterpart as an intra-sentential switching and the speech continues without the teacher's apparent interest in finding the appropriate way of expressing the idea in the corresponding language. At these points it could be the case that the teacher does not feel like breaking the pace of the lecture by disrupting the discourse to ask for help, which typically causes a breach in her line of thought and the subsequent loss of thread. Except for Example 80 in which right after uttering the word in Spanish (*adrenalina*), the teacher is able to retrieve the English equivalent, the following turns illustrate the idea just explained:

Example 80: Well, it's much younger. It's it's much more aggressive in the in the it's intense. You can feel the **adrenalina**, the adrenaline, so it's really targeted at at young people.

Example 81: T: Without the VAT, without other **impuestos** of course. I don't know you can make this car fifty thousand dollars, sixty thousand dollars yeah I'm sure yeah.

Example 82: So this is very rational but at the same time it really surprises you. That's not what you are expecting. You are expecting someone sitting on a truck, not eeehhh doing **equilibrios**. I think it's a good ad.

It is also often the case that the prime sources of information used as central materials in this subject are rendered in a particular language, which eminently influences a shift of code to accommodate that material and make reference to it.

Example 83: T: How do you say “**alimenta sonrisas**”?

S: Feeds your...

T: Feed? Feeds? Feeds smiles? Keep smiling. So Danone has that smiles and speaks about family, about being happy

Example 84: It takes care of your... “**Cuida tus defensas**”. Yeah and “**Tus defensas también tienen que desayunar**”. Your defenses also have to take breakfast. So... please, in the morning. Take an Actimel, drink an orange juice and hav- take some cereals. There was a very famous campaign run by Danone

Example 85: T: (Reading) “Este video puede ser inadecuado para algunos usuarios. Iniciar sesión para confirmar la edad”. You need to confirm you're over...

In the previous two instances, the class is analyzing two different commercials, which happen to have been shown on Spanish TV and are, therefore, in the Spanish language. The teacher attempts to translate the slogans of the brands to maintain English as the medium of instruction and probably to also facilitate the comprehension of those students who are not native speakers of Spanish and may not be able to grasp the point being argued in class. Sometimes she obtains students' help and they arrive at an understandable version of the original idea (Example 83), while some other times she manages with a literal translation into English (Example 84). Example 85 displays a scene in which the lecturer is trying to play a commercial to later proceed to its analysis and she

encounters a message on the internet site. She shares the information with the students in Spanish since it is the original language in which the information is written.

Apart from this, there are several contexts which seem to require teacher's use of her mother tongue as a rule of thumb and which deserve an examination.

The first of these scenarios makes reference to instances of *inner speech* (see section 2.1.), that is, when the lecturer talks to herself either out loud or in a low voice, which may not be eavesdropped by students, but which has been captured by the recorder. This use of code switching was also identified in Storch & Wigglesworth's (2003) study on the roles of the L1 in L2 settings. In Example 86 the teacher has just collected students' ratings of several beverages as part of a blind test just carried out in class and she reads the results to herself while she takes notes of them on the blackboard for all the audience to see. In the same vein, in Example 87, the teacher is looking for the link to a commercial that she would like to play in class and she asks herself about the whereabouts of that link.

Example 86: T: (Reading to herself) **Marca blanca, marca blanca, Pepsi, marca blanca, Coca Cola.**

Example 87: T: Alright. Ok, let's choose (...2) **¿Dónde está esto?** (she sighs)  
(Commercial being played)

T: Ok, I like that one.

Besides, students are sometimes the triggers of the language switch on the grounds that it is them who ask questions or add comments in Spanish, to which the teacher usually answers or elaborates in the same language. There is also an interesting propensity on the part of the teacher to speak in Spanish when she does not really follow students' contributions or arguments, especially when they somehow deviate from the main topic being developed. In this way she avoids getting lost in the flow of conversation.

Example 88: T: I will. I'm gonna buy a car. Did I tell you? I need to choose a car. I need a car. Which one should I buy?

SS: [[[Prius]]] (other students saying brands)

**T: ¿Un qué?**

S: Prius

Example 89: T: He's the the owner of the company is the owner or the owner of the idea Paypal?

S: No, I'm Paysec

**T: ¿Eso qué es?**

Example 90: S: Jamie Oliver wanna try against...

T: Who?

S: ...Jamie Oliver.

**T: ¿Quién es Jamie Oliver?**

SS: [[A famous chef in the United States]]

**T: Famoso para tí @ @ @**

**S: ... Vende hasta tablas de madera**

**T: ¿Qué?**

**S: ... Vende hasta tablas de madera**

**T: ¿Cómo que hasta tablas de madera?**

**S: ... Si**

**T: ¿Tablas de Madera? ¿Para qué quiero yo unas tablas de madera?**

SS: @ @ @

**T: ¿Pero para cortar las cosas?** Alright, alright. Excuse me. Come on, come on @ @

As observed in Example 90 above, the main line of discussion, which was McDonalds change of image, has departed from general features and become a little too detailed commenting on how a famous chef has sued the company for allegedly unhealthy treatment of food. The teacher is not acquainted with this famous cook and she asks student to explain who the person they are referring to is. The first answer provided by a student is given in English; yet, the teacher persists in her use of her mother tongue, somehow forcing the student to produce a code switch too. It seems to be habitual to use the L1 whenever there is a topic aside or the main subject matter takes a detour:

Example 91: T: Do you agree with her? (..1) Did you hear what she said? (..1)

S: I... I I don't agree [with her]

T: [You don't agree with her] (A cell phone rings) **¿Llamada urgente? No? Era la alarma.**

S: (continues) because I think [one of the points]...

Likewise, she also seems to feel an overwhelming urge to change into Spanish when she has the intuition that students are not following her or she herself



experiences the sensation of having delivered a relatively obscure speech that might not be clear for the audience:

Example 92: T: It was a search tool. Did it have any advertising in the TV or in the internet? Or was something that you just wrote down in a computer and... "I'm going to see what Tripadvisor says about the hotel that I'm..... want to go... on holidays". But it didn't- we didn't have a perception of the brand as it was a funny brand or was it just a search tool? (..2) **No se entiende lo que digo, ¿no?**

S: [Si]

S: It's like... you wanted to... communicate [a feeling...]

In addition, the Spanish language looks like the most convenient one for Lecturer A when she is facing some technical problems and the structure or pace of the lesson is disturbed by unforeseen circumstances.

Example 93: We are going to finish with this eehh chapter definitely today and eehh well we've seen that attitudes can be eehh **¿qué le pasa a esto?** (referring to the computer) **Bueno...**

Example 94: (Teacher tries to play another commercial) T: **¿Por qué no entra? ¿Qué me has dicho?**

S: Control Alt

T: **¡Ah ya! pero eso ya lo he hecho, eso no entra. Ya.** Thank you.

Furthermore, code switching behaviors are likely to be included in Lecturer A's speech in two further scenarios: when she tells students off, as in Example 95; and when culture matters emerge and there is no other choice but to communicate cultural meanings through the language of that culture; thus, showing that language and culture are inextricably related to one another, as described by Example 96 and 97.

Example 95: T: I don't know exactly how much these are. Well I've got it there, but, yesterday I had a Coke. **¿Queréis callaros? Ya, o sea ya voy a decir tacos. ¡Que os calléis! ¿En qué lo digo?**

Example 96: T: Did you think there were...I don't know...uuhmm... like funny people you can have fun with them, they they were- they went out, they stayed late at night? And... Spain and **la fiesta**. I think they are almost linked, aren't they?

S: **Y la sangría**

T: **Y la sangría. La tortilla de patatas**

S: **El flamenco**

T: ¿Eh?

S: ...**El flamenco**

T: **El flamenco**. So no attitudes.

Example 97: T: You would mind uuhmm? I think young people usually do it twice a week. Fridays and Saturdays. **El botellón**. No, no I'm not speaking about you specifically

Her switching to the mother tongue when scolding students may be indicative of the power that the native language exerts in one's personality. In a very subtle way it could be observed that, although students may not be affected by the language used whatsoever, the teacher is likely to feel a higher authority status and a stronger empowerment when admonishing through her L1 in the light that it seems to inject her with more character and strength and greater impetus; thus showing her disapproval, determination and seriousness regarding the situation involved. Similar results were discovered by Wilkerson (2008) when investigating teachers' use of English (L1) in L2 Spanish classroom contexts, which showed that teachers resorted to their L1 to avoid ambiguity, save time, establish or assert authority and manage the class in general.

Consequently, data prove that *Lecturer A seems to feel more at ease communicating through her mother tongue, Spanish, in those classroom environments that have less of an instructional nature and more of a regulative one*<sup>20</sup>. It appears to be characteristic of her to switch codes under different circumstances that go beyond those involving the ignorance of a particular language item at a specific point in lecture time. These conditions that call for Lecturer A's use of her L1 usually imply stepping out of delivering subject contents and remaining closer to backstage phases of the lecture, like asides, managing students' behavior and collaboration as well as teacher's own conversations with herself and trying to come to grips with students' expressed ideas and cultural aspects as they become intertwined with the lecture itself.

On the contrary, *code switching appears to be one of the strategies less resorted to by Lecturer B*. As aforementioned, there is only 1.21 instances of

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<sup>20</sup> This use of the code switching strategy could be closely linked to the sociocultural belief that some use of the L1 may assist learners to gain better understanding and control of learning in general, and of a specific task in particular; thus considering translanguaging as a scaffolding strategy (see Section 2.1. for further explanation on codeswitching in Vygostkian terms).

this discursive behavior every 1,000 words. Besides, results demonstrate remarkable differences in teacher B's use of code changes when compared to Lecturer A's practices.

To start with, code switching never happens to occur as the result of Lecturer B's lack of linguistic resources. She always seems to manage to express herself and the subject contents through English without having to ask for students' assistance with language or having to alter the vehicle of instruction. This fact may be attributable to the nature of the subject, meaning that the contents of the course are presented in a highly objective and contained fashion, with the explanation of theory and its direct application into real life financial accounting tasks. Inversely, Lecturer A's subject is much more subjective and allows negotiations based on personal beliefs and opinions, whereas Lecturer B's classes heavily draw on facts. As a result, Lecturer A's lectures are likely to develop and outreach highly unplanned directions and opened ways, thus widening up the array of lexicon and both specialized and informal expressions that may be needed to intervene in conversation and which the teacher may not have prepared in advance. Accordingly, Lecturer B's linguistic repertoire could be more confined to the key factual contents of the subject, which she commands expertly, not presenting evident and tangible language problems that require a switch to her mother tongue. These results show evidence of the clear nature of the two subjects are being *harder* and more theoretical in the case of Financial Accounting, and *softer* and more applied in the case of Consumer Behavior (see section 3.4.3.).

The most noticeable uses of code switching within Lecturer B's discourse are then associated, first of all, with the language of the tools that they handle in the course and, second of all, with the deliberate comparison of specialized terminology in both languages.

Example 98: Ok, so the idea is you have to open the website of the financial accounting *campus virtual*. The website of **the campus virtual**... and there you could find the information of the questionnaire.

Example 99: And we are going to enter in the library webpage. **Biblioteca**, in the library, go there to the library. Silence please. And then click on **base de datos**, in database. **Base de datos** and then write SABI.

Example 100: This- and we call each transaction entry. Ok? In Spanish we call **asiento**. Like a chair. This is an entry, this is another entry so in the journal we will see only entries.

Example 101: In Spanish we also call we call this **debe** and this is **haber**, but it doesn't mean anything as well. If I write here Zipi and here Zape it's the same for me. There is no meaning with this **debe** and **haber**. Many people think that the debit means that you have, that you own something and **haber** in the credit side means that you are going to have something but no meaning

Example 102: T: A note is a official document of payment. We say in Spanish **letras de cambio**. Ok? It's like a... it's like a... document, a official document in which you have a official stamp and it's like it's like money, but it's not exactly money.

Example 103: T: If If If I say if I say the company invoic- who who do the invoice? Who prepare the invoice?

S: ...What's in English? (he meant in Spanish)

T: **Factura**. The the the notes to pay. The right that the company have to collect the money.

The highest number of Lecturer B's code switching instances has been pinpointed in Lecture 2 of the course, what could be explicable due to the fact that in that lecture the class was delivered as a practical lesson held in the computer lab. The main objective of the class was to learn how to use a database called SABI that includes financial analyses of more than 1,080,000 Spanish firms and 320,000 Portuguese companies with annual reports dating up to 10 years ago. Since the database is set up in Spanish by default, the teacher had to make explicit reference to the different computer search menus in that language (Example 98-99). However, as seen in Example 99, she also tried to translate the labels to English ("And then click on *base de datos*, in database"). This use could be regarded as a similar situation to those happening in Lecturer A's code switching when the sources worked on in class are submitted in the opposite language through which the discourse is delivered.

The second use of code switching, as mentioned before, is supported by Examples 100-102, where it may be quite clear that teacher B's intention is to provide the Spanish equivalent of the most technical terms pertaining to the course. In a personal conversation with the Lecturer A at the end of one of the lectures recorded, she commented on how she has noticed that students

attending the Spanish-mediated classes are likely to obtain worse results in the final exam of the subject than those learners participating in the English-taught lessons. This finding is believed to be deeply rooted in the terminology of the subject. Lecturer B explained that native-Spanish students have already assimilated the most basic senses of everyday words that now belong to the specialized linguistic glossary of the academic field being studied with an additional sense; therefore, it is laborious for them to understand basic accounting concepts, probably on the grounds that it is not an easy task to alter the semantic properties of already acquired words and extend their senses in their L1. It can however be postulated that, although students have decided to study this academic subject in English, Lecturer B's deliberate decision to offer terminology in both languages, not regularly but punctually with more troublesome concepts, could foster and increase potential students' understanding of the academic field. Since this explicit and intentional tendency towards offering key concepts equivalents in Spanish is well established and accepted in the lectures, sometimes it is the students who ask for the counterpart in the other language, as in Example 103; thus, triggering code switching practices.

Another outstanding protagonist largely influencing code switching practices, apart from the personality and style of the lecturers, is likely to be the language employed as medium of instruction.

While the prevalent reason to switch from English to Spanish in EMI scenarios seems to be the encounter of certain language problems or the ease and comfort offered by the mother tongue as aforementioned, the alternation from Spanish to English in L1 classes turns out to complement students' disciplinary discourse.

As a general trend in L1 contexts, lecturers make use of intra-sentential code moves since they happen within sentence boundaries. But what becomes striking about this strategy is that it entails the process of using **loanwords**. As it is represented in Table 15, teachers tend to adopt words borrowed from the source language (English) into their native code (Spanish).

Code switching examples in L1 contexts	Code switching examples in EMI contexts
1. De forma que ahora Dove es una marca sólida, consistente con productos de buena calidad a un precio muy razonable que ha creado también una fundación, una fundación para la autoestima y que lo que une, <b>el link emocional o el vínculo emocional</b> con la marca es precisamente el autoestima y eeehh la belleza real.	5. Somebody have fear of spiders that is completely affective. So what do we – what do people afraid of spiders do? They have a specific behavior. Something that is affective becomes a behavior and we act in a certain way because we have an attitude towards in this case spiders. So because we think that they will bite. That is cognitive. We know we think spiders are going to bite us so we develop an affective... eeehh... <b>rechazo</b> ... uuhhmmm (...4) we avoid, which is behavioral.
2. Estos son procesos evolutivos que van haciendo que percibas la marca de una forma distinta. Y al ampliar el <b>target</b> , <b>al ampliar el público objetivo</b> quizá ya el icono que tenían quizá ya no representa tan bien a la marca.	6. They've got- do y- do you imagine how many eeehhh... <b>¿Cómo se dice? Auditorías</b> . Do they have...? Don't you think that the processes and the meat has undergone the same safety controls that any other product that is sold in the market? Of course! Of course!
3. Hoy vamos a revisar... vamos a hacer un repaso de lo que- del tema cuatro, que ya hemos terminado. Y luego vamos a hacer un ejercicio. El ejercicio... el primer ejercicio del tema cuatro. Luego vamos a hacer un <b>test</b> , no es el examen parcial, es un <b>test</b> . Les veo un poco dormidos a la mitad de la clase y quiero que me sigan.	7. He's rich. Yeah, with a very nice and expensive eeeh suit and eeeh <b>¿cómo se dice corbata?</b> Eeeh tie! Yeah.
4. Eso se llama en contabilidad aplicaciones informáticas, ¿vale? Todo lo que sean programas... y todo lo que sea intangible, a eso le llamamos aplicaciones informáticas, ¿vale? Cuando te descargas <b>una aplicación</b> , una <b>apps</b> pues eso eso se llama aplicaciones informáticas.	8. The meat uuhmmm the hamburgers meet all the quality standards required by the Legislación and it's not better or worse than the meat that we can buy in Lidl.

Table 15. Code switching in L1 vs EMI contexts

In the majority of occasions, lecturers adopt English borrowings even when there is an existing Spanish word that conveys the same meaning as the English loan. Lecturers may be aware of this fact because they are likely to accompany the borrowing with the equivalent term in their native language, as exemplified in Examples 1, 2, and 4 within the Table above. These strategic behaviors may be reflections of language contact. Since teachers are used to delivering the same contents in the two languages, both codes are in continuous touch and, therefore, some words move from one language to another. However, this phenomenon is still surprising since although the contact between the two languages seems to be stable and constant on both sides,

borrowings only take place from English into Spanish and never the other way around. Consequently, it may be proven that the English code may have a more dominant role than the Spanish language, probably resulting from the status of English as the language of science and, hence, the code with greater power, at least in the scientific and academic disciplines under study.

Lecturers typically offer the Spanish counterpart of the loanword; nevertheless, understanding will not be hindered or impeded if they do not provide it. In utterances such as the one containing the term “target” it may be due to the fact that it is a disciplinary word well-known by all the students. In other discourse stretches such as those including the words “test” or “apps” it may be the outcome of the influence of English in everyday life and speech and the consequent power and prestige of this language over other world languages, in this case Spanish. In spite of the lexical richness of Spanish and the actual existence of words that transmit the same concepts as those in English, English terms have been generally adopted in the colloquial Spanish language to the point of being part of its linguistic repertoire (Pountain, 1994, 1999; de la Cruz Cabanillas, Tejedor, Díez & Cerdá, 2007). In this way, what at a first stage would be considered as a foreign word by Spanish speakers has now become conventionalized and regularly produced in speech in spite of its foreign nature and origin<sup>21</sup>.

Accordingly, even though the contact of the two languages may be symmetrical in terms of their academic use as part of the discourse of these two lecturers analyzed, from a general cultural history of languages, the global contact of these codes beyond these teachers cases and outside this particular educational context seems to be asymmetrical, and it still reaches and affects smaller scale situations and leaves an imprint on more specific scenarios, such as classroom discourse.

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<sup>21</sup> (see Mesthrie et al., 2000; Winford, 2003; Clyne, 2003; Britain & Trudgill, 2006 for further information on language contact)

### 6.2.8. Message abandonment

Leaving a message unfinished and changing the topic, hence dropping it permanently, is placed as the eighth most employed strategy in the lectures of the two lecturers; *being more pervasive in EMI lectures (1.3) than in L1 ones (0.55)*.

It was striking, as evidenced from the examples below, that message abandonment occurs as a forced circumstance more than as a strategy voluntarily used by lecturers to promote successful communication.

Example 104: Era **cuando se realiza el proceso de prestar el servicio o de-**  
(New students coming in) Intentad ser puntuales por favor, porque sino esto me me corta el rollo.  
Eeehh entonces eeeh el cobro es la la el criterio de caja. El principio de caja y el ingreso es el principio del devengo

Example 105: T: **Ok, so the idea is that-**  
S: Ssssshhhhhh  
T: We are going to do the initial the initial amount of the balance sheet and we are going to see how the transaction that we have- this transaction that we have affects all balance sheet directly

Example 106: T: **Si yo- imagínate que tengo... yo hago mudanzas, ¿vale? Y yo tengo una flota de un montón de camiones y tengo un-** (...3) Adelante.  
(New student coming in)  
Y yo tengo un un un tanque de de gasoil o de diesel eeeh o de gasolina eeeh en mi en mi...  
S: En una cooperativa  
T: Sí, en mi empresa tengo un depósito, ese combustible cuando lo compro es como si fuese una mercadería, una materia prima para mí.

It is typically the case that students are responsible for the teacher's message abandonment. Their behavior largely influences the lecturer's oral performance. Learners coming in late, as it is the case in the first two examples above, talking in class among themselves, making noises, not paying attention to teacher's discourse or interrupting lecturer's speech seem to be the prime reasons leading to the giving up of the unfolding discourse. At best, instructors are able to recall what they were saying and pick up from where they left. Example 106 is an instance of one of these situations, in which a student also offers some



verbal support for the teacher to recover the plot. Everything considered, message abandonments are described and developed in L1 and EMI lectures alike by conversations being disrupted and never recaptured because the interruption has caused the speaker to lose track of the message or, in best case scenarios, eventually resumed. The usage event that makes teachers draw on such message abandonments as a strategy and which seems to be exclusive of English-taught lessons reflects lecturers' change of mind.

Example 107: So the first... or one **account is account receivables and the other is-** But you cannot write services, you have to write services revenue

Example 108: **What is the different between...?** This is only the balances. And this is the increases or decreases of each account. So this is... This is this information is the trial balance. We will see.

Example 109: I don't think that's the target group exactly, **but it could, it could eeeehhh...** Who brought this one?

Example 110: **Let's.... eeehh** (while skipping slides in her power point presentation)... for example, what- can attitudes be modified?

Even though the actual reasons that lead teachers to abandon their present discourse in favor of another totally different topic does not seem to be discernible through their observable linguistic behavior, possible logical speculations could consist of considering that a more important need has suddenly materialized, such as in Example 107, where the teacher stops her argument to make some remark about students' development of an activity on the blackboard. What she was explaining must have surely been relevant, but she must have deemed critical to clarify student's mistake at that exact moment; thus changing topic priorities. In Examples 108 and 109 the lecturer's motivations to quit the current topic are not linguistically visible and remain in the dark as inner thinking processes. They could signpost a language or a content difficulty as well as a change of plans regarding the order in the delivery of information, instantly deciding to leave that comment for later on.

Furthermore, message abandonment could also be indicative of a lack of preparation on the part of the teacher, as seen in Example 110 where the teacher seems not to be sure how to proceed and she peruses the slides of her presentation until she encounters a thread of content to elaborate on.

## 6.2.9. All-purpose words

Extending a general lexical item to contexts where specific words are lacking is one of the least exploited strategies in the corpus gathered. A total normalized number of 1.52 instances have been identified taken into consideration all the lectures. This overall figure is *unequally distributed in L1 and EMI contexts. The former presenting 0.36 occurrences of such practice, whereas a higher frequency is shown in the latter with 1.16 per 1,000 words.* The rationale supporting these results points at the role of the languages of instruction as the main driver. It is quite plausible that, as native speakers, teachers own a broader repertoire of alternative terms to express similar meanings in their L1 than in the L2 including, subsequently, *a deeper knowledge of class inclusion and lexical degrees of specificity and generality* as for example manifested in the three main levels of cognitive categorization: superordinate, basic and subordinate; all-purpose words being inclusive of these three levels and expressing an even more general and abstract meaning as all-inclusive words.

The motivations that lead teachers to use all-purpose words in their speech seem to exist in English and Spanish contexts equitably. Apparently, lecturers rely on them when they are missing specificity and accuracy in what they say.

Example 11: Lo que pasa es que aquí tú no vendes nada, no vendes ninguna materia prima, no vendes ningún producto. Son los ingresos principales de un club de fútbol, la taquilla y lo que paga la publicidad y la televisión y **todo eso**

Example 112: If you need to do an exercise in finance or in marketing or **whatever** during your degree, you can use it. You can use the SABI database.

Example 113: When we use a... inventor- **a thing** a.... good for more than one period is an asset.

Example 114: Bueno, decíamos que la actitud son ideas recargadas, aspectos cognitivos, **cosas** que sabemos porque nos han per- porque nos han dado información, porque tenemos información, que percibimos las marcas de una determinada manera.

Lecturers may decide to use general and all-purpose words in contexts where they considered that being more concise is not relevant for the ultimate

objective of their explanation or it does not have a direct repercussion in what is at hand. The employment of such a strategy in these occasions may be of interest and valuable help for lecturers because they allow their discourse and, consequently, communication, to flow nicely and conveniently. Nevertheless, another domain in which this multi-purpose words are exploited, but they should try to be avoided, is definitions.

Example 115: ¿El el concurso de acreedores es **algo** eehh que está marcado o... por ley o una empresa puede ir a decir “me declaro en concurso de acreedores”?

Example 116: No, el turrón no se regala. El turrón es **una cosa**, creo yo, sino me contradecís, es **una cosa** que se compra para las comidas y cenas familiares en casa.

Definitions are quite important statements describing or explaining what a certain concept means and they are typically key in learning academic disciplines. The accuracy and precision in defining the most relevant aspects of the field may have a direct impact on students’ understanding and learning of that concept; therefore, all-purpose words may not be very suitable as part of this linguistic function. However, when exactitude cannot be found in instant conversation, they seem to be successfully strategic practices.

Sometimes teachers seem to be aware of the poor effect of such vague and umbrella terms in their academic discourse and in students’ learning, and they attempt to improve their performance by providing more specific, precise and definite terms as immediate alternatives:

Example 117: ¿Es ético que alguien utilice una marca comercial, utilice a **personas** eehh **líderes políticos** en su propio beneficio?

Example 118: If we see a qualify report it mean that there are **something- some specific situation**: inventory evaluation or the... the risk of the company or whatever that don’t follow the accounting rules, the accounting framework.

As displayed in all the examples above, the most prevalent all-purpose items, which seem to be common to both English and Spanish lectures regarding their corresponding counterparts in each language, are *thing / cosa*, *whatever / lo que sea*, *person / persona*, *algo / something*. In addition to these general pieces

of lexicon, it is also worth noting that lecturers seem to possess and display a wider array of all-purpose words in their mother tongue than in their foreign language.

Example 119: T: ¿Qué significaría que si yo pongo ahí pérdidas y ganancias de **la empresa Patatín** y pongo diecinueve de febrero o dieciocho de febrero de 200-

S: En ese instante, ¿no?

T: En ese día, cuál han sido los ingresos y cuál han sido los gastos de ese día.

Example 120: Pero te encuentras antes de entrar una persona que va tapada hasta aquí, con una capucha y una sudadera **asao**. Lleva cuatro rastas, los pantalones **no sé cómo**

Example 121: Entonces hay dos tipos de ingreso: los de publicidad, que pueden venir por televisión y **todo ese rollo**. Y los ingresos de la taquilla, de la persona que va a la... al estadio a pagar el...

While a Spanish equivalent can be found for all the multi-purpose words used in English, it is not the case if the context were reversed, that is, the variety in teacher's Spanish linguistic repertoire seems to be broader. This Spanish all-purpose word repository contains a more substantial number of expressions such as those in examples above, which belong to an informal register of the language and may not have a literal homologous translation in English.

The least common situation faced by lecturers in which they would draw on all-purpose words as a strategy, but still a linguistic event occurring in the lectures analyzed, entails not being able to find the correct and exact word for the context at hand. As a result, the teacher would have no choice but to utter the all-purpose item as an “empty” and “dummy” word. In the instance shown below, she manages to eventually retrieve the term needed.

Example 122: Pero cambiar una actitud tiene mucho- o tiene mucho- es una labor de persuasión, de persuadir al consumidor que cambie su eeehhh **eso**, que cambie **su actitud**.

## 6.2.10. Foreignizing

Foreignizing, which consists of using an L1 or L2 word by adjusting it to L2 or L1 phonology, morphology and / or meaning, is the tenth most frequently employed strategy in the lectures examined. Rates of frequency clearly indicate that *teachers do not seem to find it useful for their communicative purposes since they barely resort to it as part of their academic discourse*; thus, yielding that only 0.03 cases per 1,000 words appear in L1 lectures and 0.87 cases take place in EMI lessons. Due to the very few examples of foreignizing in lecturers speeches, all of them will be scrutinized below to throw some light on their uses.

Regarding the lectures delivered through the mother tongue of the participants, Spanish, only two instances of foreignizing have been found. Besides, both of them are the result of the verbal behavior of Lecturer A. Lecturer B seems not to need to make use of this strategy in the teaching of her course.

Example 123: Sí, pues es **un buen punto**, efectivamente. Cómo destacas un producto, un producto tan exquisito, si luego no le destacas en los lineales y lo confundes con el resto de las marcas. Bueno pues, sí, es **un buen punto**.

Example 124: Pensad ahora como son- como es la publicidad de los cereales Kellogs, por ejemplo, para niños. Siem- siempre está basada en dibujos animados generalmente con **caracteres** que son divertidos para los niños, pero siempre hay un mensaje para la madre: con muchas vitaminas, hierro...

In Example 123 above it can be seen that the teacher uses the expression “es un buen punto”, which is not a naturally occurring piece of language in Spanish. It seems obvious that this sentence is a literal translation of the English expression “it is a good point”, typically employed to suggest that somebody has just articulated what is deemed as a good idea or opinion. Therefore, this is a semantic case of foreignizing, since the expression used to convey a specific meaning in English is taken and translated in a literal way into Spanish with the intention of maintaining and communicating its original meaning in the foreign language.

In the same vein, Example 124 presents a classroom moment in which the teacher inserts the word “caracteres” in a sentence. However, this term does not exist in a Spanish language context with the meaning intended by the teacher; it is the English word “character”, which refers to a person represented in a movie, play or story, and in this particular context in a cereal commercial targeted to kids, uttered with Spanish pronunciation. For this reason, this case could be defined as semantic foreignizing since the word from the source language, English, is extrapolated into the destination language, Spanish, adapting its pronunciation.

When it comes to those lectures delivered in the foreign language of the participants in the class, two instances worth commenting were identified. The first and most revealing one is produced in the discourse of Lecturer B, as illustrated in the examples coming next.

Example 125: And then we should **put** the beginning- the cash at the beginning and the cash at the end

Example 126: So we have to write in cash- we are going to **put** here: Transaction and we are going to **put** one.

Example 127: In this chart, the table that I do, and I **put** main activity, secondary activity, money, ok?

Example 128: Mario, we don't have furniture so we **put** in negative the same amount that we have at the beginning to have furniture zero, final amount of furniture zero.

Example 129: So you have to open as well a a Word file and which you only **put** your name, seminar two and then the question number one and the answer.

Lecturer B seems to overuse the word “put”, but bringing in it the basic sense of the word as employed in the Spanish regular verb “poner”, which tends to be extended to various contexts. However, the English equivalent does not cover all the new senses that the Spanish word “poner” subsumes. Hence, this seems to be a straightforward case of semantic foreignizing. Many of the senses of the verb “poner” are incorporated into the English counterpart “put”. Thus, in Example 125 the verb “put” is meant to signify ‘place’; in Examples 126, 127

and 128, it takes the meaning of the verb 'write' and, finally, in Example 128, the meaning intended would be 'include'.

The second instance of foreignizing in the discourse of Lecturer B is illustrated below:

Example 130: On Tuesday. The **control**- the test

Here the teacher uses the word "control" in an English context bringing with it the Spanish meaning of the term: A set of questions that show what someone knows. In fact, the lecturer realizes that "control" is a totally different word with a distinct meaning in English and she self-repairs her utterance by changing the word for "test", which is the typical term used in English to express that intended meaning that was first taken from Spanish. This could be characterized as a combination of phonetic and semantic foreignizing since both the word and its pronunciation in the source language, Spanish, are similarly used in an English context.

All in all, all the instances of foreignizing pinned down in the lectures and displayed above may hint that *Lecturer A seems to experience the influence of the foreign language, English, on the performance of her native language, Spanish; whereas, in contrast, Lecturer B's discourse seems to contain transfer in the foreign language, English, coming from her mother tongue, Spanish*. This may be the outcome of Lecturer A having been in contact with English for longer periods of time than Lecturer B, as can be appreciated from their replies to the questions in relation with their English learning backgrounds as shown in questionnaires in Appendix 9.3.

### 6.2.11. Approximation

Using a single alternative lexical item which shares semantic features with the target word or structure is the eleventh strategy employed in the present corpus when it comes to the frequency of use (see Table 9 and Graph 2).

*This discursive behavior is more predominant in EMI lectures (0.33) than in L1 classes (0.06).* The cases found in Lecturer B's speech in her English-medium course entail the use of superordinate words; therefore, it seems that her main resource when a specific concept cannot be recalled is referring to its meaning broadening the strict sense of that now non-retrievable target term.

Example 131: All the contribution that the **shareholders**, that the owners of the firm do, we call it capital.

Example 132: So we have more **cost**, we have an expense for we have used our inventory, and we have less inventory.

Example 133: An expense is a less- a decrease of the... **firm's wealth**. It's a decrease of equity. The definition of expense.

Example 134: Next day please eehh knock the door. I forgot the **clock**. Ok? I'm very exciting with this eehh seminar.

Example 135: The the **mix** or the join criter- criteria- with both criteria you use, or we get two hundreds companies.

The examples above provide an illuminating description of how Lecturer B's discourse benefits from the use of approximation. Apparently, when her linguistic resources do not assist her in finding a precise term, she makes use of hyperonyms to get close to the meaning that she is trying to reach through words. These umbrella terms seem to be of aid for her to then narrow down her choice of words and eventually evoke more concise words that approach the original intended target term. This approximation pattern is also observable in the English discourse of Lecturer A.

Example 136: So here- as you can see here- here you have the searching- **the searching... equation** I mean the searching strategy.



Example 137: If we see a qualify report it mean that there are something- **some specific situation: inventory evaluation or the... the risk of the company** or whatever that don't follow the accounting rules, the accounting framework.

Example 138: And and also the Spanish young people have a better attitude and eehh yeah better attitude towards Coke than towards eeehhh **private brands** (.2) which are much cheaper and taste very- in a very eehh in a very similar way.

Example 139: Yeah, you need utility, you need **a ca- a a a a truck** that eehhh that accomplishes several eeehhh quality, several quality issues...

Example 140: That's why there're so many bags eehh **produced or manufactured**.

Once again, teachers' linguistic behavior is likely to work in parallel to their cognitive processing by moving from more general words with wider senses that seem to work as springboards to attaining the more concrete words with stricter senses. Lecturer B tries with "searching equation" and "specific situation" to eventually reaching "searching strategy" and "inventory evaluation", which in turn are phrases included in the first superordinate term. Likewise, Lecturer A employs the generic concepts of "private brands" to refer to white-label products, and is about to use the umbrella term "car", which could denominate the whole class of vehicles just when she rearranges her discourse to become more specific by uttering the word "truck". A similar situation is found when she offers the word "manufactured", thus restricting the more general sense of her first choice "produced". The latter meaning to bring something into existence; while the former adds to the meaning of 'produce' the stricter sense of being created in a factory using machines.

Sometimes Lecturer A applies an approximation strategy by offering synonyms, so that instead of narrowing down the sense of the hyperonym, a word with nearly the same meaning is offered, as exemplified below:

Example 141: You can of course find many fakes of eeehh of eeehhh **clothes, apparel...**

In L1 contexts, while Lecturer B follows approximation practices to those conveyed through English, as supported by Example 142 and 143 where she seems to use umbrella terms with broad senses that stand for an entire

meaning class, Lecturer A exhibits the use of two words that are rare in the contexts in which they appear and with the meaning they are bestowed (Example 144, 145 and 146, 147).

Example 142: Ese esa **reserva**, ese **extra**, ese **dinero** es prima de emisión.

Example 143: Simplemente es una traducción que se hizo en el siglo **tropocientos**-hace muchos años se hizo una traducción de algo en el pasado que sí que significaba debe en la izquierda y haber en la derecha, pero hoy por hoy no significa nada.

Example 144: Si Milka hace un chocolate negro pero en principio nos **crujiría**.

Example 145: Tiene un color muy feo. Y además sabe a chicle de fresa. Ni sabe a fresa y además es amarilla, por lo tanto, cuando te dicen que es Cola... uuhmm hay algo ahí que nos **cruje**.

Example 146: Esa **pata** de la actitud que es la cognición son los conocimientos, las percepciones que un individuo recibe sobre un objeto sobre una marca, sobre un local, sobre un establecimiento, sobre un bar, sobre un restaurante, sobre... lo que sea.

Example 147: Nuestra nuestras actitudes están conformadas por tres, decíamos el otro día, por tres **patas**.

Teacher's intention seems to find an appropriate word meaning 'causing great disgust or surprise', which tends to be typically realized by the verb 'chocar' in Spanish ('shock' as in 'it would shock us if Milka produced dark chocolate'), but instead she employs the term 'crujir', whose basic sense is to make a high noise, usually caused by a stiff material such as wood or metal that is made to move slightly (the English counterpart may be 'rustle' or 'creak'). A similar phenomenon takes place in the last two examples, where the word 'pata' (Spanish homologous of 'leg') is used to refer to a part that combines with other parts to form a whole story, subject, or situation, which would typically be realized by words such as 'rama' or 'pilar' (English counterparts of 'strand', 'side'). A possible rationale behind these two uses of approximation could involve some type of influence from English, as it happens and was described before referring to the foreignizing strategy. However, no language interferences have been identified after the close examination of the different counterparts in Spanish and English. Therefore, the reasons justifying the use

of what seems to be wrong realizations of the meanings intended have not been able to be revealed and remain in the dark.

### 6.2.12. Circumlocution

Using many words to describe something for which a concise and commonly known word or expression exists appears to be a hardly used strategy in the lecturers' discourse. *There are only 0.25 instances of such a discursive technique in the whole corpus, and it is the EMI lectures that contain the higher number of circumlocutions (0.16 instances per 1,000 words) as opposed to the L1 lessons (0.09).*

The uses of this strategy and the instances found in the lectures, irrespective of the language used as the medium of instruction, present *similar patterns*, as can be seen from the examples below.

Example 148: Yeah, the UK is **a very good example of a... of a... classifying people by social class.**

Example 149: El leaseback es una operación financiera que surgió en los años... eehh ochenta en Estados Unidos, que había **una empresa... una empresa que se dedicada a... una empresa de estas ¿cómo se llama? De peces de... pesquera** que tenía una flota de barcos pero no tenía liquidez.

Example 150: The Telefónica Group (...) The informati- **a company which business is the integr- the... telecommunication media and contact centers industries**

Example 151: Vamos a hacer una búsqueda que sea **vulneada o combinada que vamos a juntar dos criterios.**

Example 152: So at the top you do like... like **a table with columns.**

Example 153: T: Bueno iba a decir de **las esquinas del triángulo.** Por favor, ¿cómo se dice la palabra? Que ya se me...

S: Ángulo

S: Vértices

T: Vértices. Gracias. Uno de los vértices del triángulo puede hacer moverse a uno de los otros dos.

Example 154: (Letras de cambio) It's like a... it's like **a... document, a official document in which you have a official stamp and it's like it's like money, but it's not exactly money.**

Circumlocution strategies seem to be produced when a specific term does not come to mind, as happens in Example 148 and Example 149, where the teacher cannot recall the term ‘pesquera’ and tries to convey the same meaning by describing what a fishing company does so that students understand what she is referring to. At last she remembers the exact word, unlike in Examples 151 and 152, where the term ‘chart’ does not seem immediately available and she manages to make herself understood by describing what a chart actually looks like “a table with columns”. In Example 153, she ends up asking for students’ assistance, who finally provide her with the word she needs to carry on with her explanation. In some other occasions, like in Example 154, lecturers have to define words belonging to the specific terminology of the discipline. In fact, definitions are one of the most common scenarios where circumlocutions are developed. However, it does seem a likely event not being able to be communicatively efficient in spite of drawing on circumlocutions. This seems to be the case when circular definitions in which the description of the main term consists of the same term that is tried to be defined. In this type of tautological definitions, circumlocutions may not be well exploited and may not attain a good outcome; thus, not being very helpful in promoting students’ learning since they seem to be quite obscure and not explanatory, as Examples below show.

Example 155: Motivations are our own motivations. Perceptions is the way that we perceive.

Example 156: Pero a Mercedes (brand of cars) le había pasao lo que le había pasao.

Example 157: La actitud es **algo que una persona tiene- que una persona- es la actitud de una persona.**

Example 158: Es es lo que es.

A remarkable finding that should be addressed involves *a contrasting use of circumlocution in Spanish and English*. As exemplified in Example 153 above, when a specific term cannot be recalled in Spanish, lecturers tend to draw on circumlocution strategies to compensate for that lack. The word “vértice” is not readily available for the teacher at that moment and alternatively she offers “las esquinas de un triángulo”. However, there is a clear tendency to resort to

translating and offering the equivalent version of the word that is momentarily not retrievable in the other language when the same scenario takes place in English-medium lectures. On this account, it follows that *circumlocution strategies are only effectively exploited through the mother tongue*, which discloses the need to teach and train these lecturers in the use of this discourse behavior to benefit from what it has to offer.

### 6.2.13. Word coinage

Only two cases of word coinage have been found in the data, in which a non-existing L1 or L2 word is created by applying a supposed L2 or L1 rule or an existing L2 word. This may be suggestive of the fact the lecturers' knowledge and control of the languages they use to deliver contents is sufficiently high and proficient so as to be able to play with words to make themselves understood and achieve their communicative objectives without the need to make up new non-existing words.

The first instance of word coinage takes places in a Lecturer B's lecture and involves the expression in bold in the example below:

Example 159: Es que tenemos que seguir la estructura del del diari- el diar- el diar-diario me lo podéis hacer en el formato tradicional o en el formato americano. Pero elegir un criterio que seguís siempre, pero un mix no. No me podéis hacer... esto es **un Esteban formato** que no vale.

It seems quite clear that the teacher has applied to the Spanish language the English syntactic rule that adjectives generally tend to be placed before the noun as part of a noun phrase, resulting in an expression that may be comprehensible to English speaking audiences, but which sounds odd in Spanish.

The second instance of coinage identified in the corpus is included in a Lecturer A's lecture and although it is brought up by a student and not as part of teacher's discourse, it is worth commenting on.

Example 160: ¿Cómo se dice lupa?

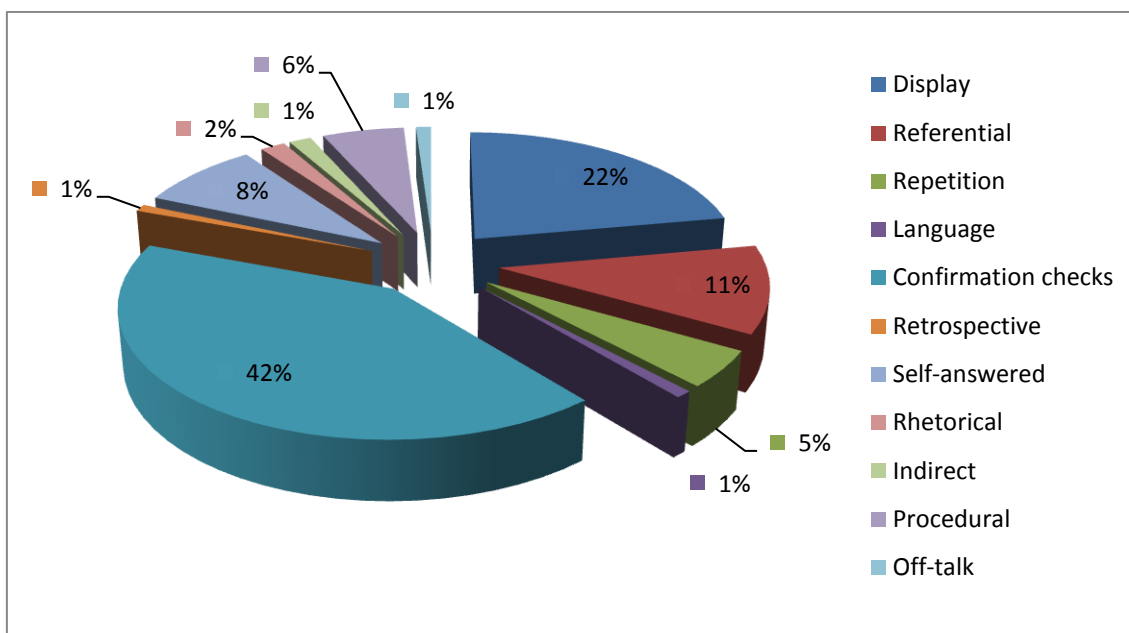
S: **Loop**

T: **Loop? Loop** es otra cosa (addressing a Spanish student)

As evidenced from Example 160, the teacher asks for language assistance. She is trying to figure out how to say “lupa”, that is, “magnifier” in English and as she is not able to retrieve the word from her knowledge, she urges students to help her out. It is in fact one of the students, who happens to be a native speaker of Spanish, who suggests that the correct term for “lupa” in English may be “loop”. Therefore, the student is creating a new word to grapple with this language issue by slightly adapting the pronunciation of the Spanish counterpart to make it sound like English. The teacher repeats the word, casting doubt on it, and showing that she is not convinced by it. In the end another student provides the appropriate word.

### 6.3. Questions in university teacher discourse

In the analysis of the discourse of sixteen lectures accounting for 152,530 words and 1,305 minutes of teaching practice, **a total number of 4,417 ‘questions’** was identified. Graph 10 shows the general distribution of the question types classified according to the taxonomy proposed in the study.



Graph 10. Overall distribution of questions

The categories with the **highest incidence** in the corpus are **confirmation checks** (42%), **display** (22%), **referential** (11%), **self-answered** (8%), **procedural** (6%) and **repetition** (5%) **questions**, which, for that reason, deserve a much more accurate and meticulous scrutiny.

### 6.3.1. Confirmation checks

Lectures are particularly rich in confirmation checks. The prime function of these items is to find out whether the audience is following the unfolding speech; however, on a closer examination of the data it can be observed that confirmation checks tend to lose this potential purpose and often work as automatized words that seem to be void of meaning. Lecturers are likely to utter them as discourse devices that would typically mark a speech boundary and that grant the speaker some extra time to ponder about the ongoing discourse.

L1 CONTEXTS	EMI CONTEXTS
<p><u>EXAMPLE 1:</u>  Que piensas, <b>¿qué?</b> No te he entendido.  Desarrolla un poquito esa idea.  S: ... Que yo creo que se intenta romper la creencia que se tiene hacia hacia el Lidl es barato, tendrá peores productos.  T: <b>¿Eso es lo que tratan de hacer?</b>  S: Tratan  T: <b>¿Cómo?</b>  S: ...Tratan  T: <b>¿Tratan?</b>  S: ...Sí  T: <b>¿Sí?</b>  S: ... Yo creo que lo que es más caro tiene que ser mejor</p>	<p><u>EXAMPLE 2:</u>  If at the end of the period we have in bank I don't know eehh ten thousand euros, at the beginning of the next period we will have the same information. That's why the permanents- we call the balance sheet account permanents accounts. Lidia, <b>do you follow me?</b>  S: Yes  T: <b>Really?</b> So a revenue is a temporary or a permanent account?  S: ...Temporary  S: Temporary  T: Temporary account. Ok, well done.  (...)  There is no meaning in the debit and in the credit there is only a way to say we are going to learn how the asset, the liability, equities and so work, <b>ok?</b> But this is the left side and this is the right side. Nothing else, <b>ok?</b>  S: And what is the difference?  T: I'm going- we are going to learn, <b>ok?</b> In Spanish we also call we call this <i>debe</i> and this is <i>haber</i>, but it doesn't mean anything as well. If I write here Zipi and here Zape it's the same for me. There is no meaning with this <i>debe</i> and <i>haber</i>. Many people think that the debit means that you have, that you own something and haber in the credit side means that you are going to have something but no meaning.  S: But in an exercise I need to know where to write the number.  T: We are going to learn, right now. <b>Ok?</b> But it's a good question.  (...)  And now the element of the credit side. Which is the element of the credit side? Go to the chart and see. Capital, so I write here capital and then the amount of the credit side. In this case it's the same, <b>ok?</b> So now I have my first entry. <b>Ok?</b> (.2) Tell me  S: Is the minus or plus that they quantity is positive or negative?  T: No, it means that increase or decrease. Some days- some years I put arrows like that, but for me is the same. It's not compulsory, you have to have this in your mind. If you prefer this, for me is the same. It means that both increase. Both elements increase for the transaction. <b>Ok?</b> (...3)</p>



---

S: ...Yeah

**EXAMPLE 3:**

Había tres cosas que a parte de la riqueza, en los usos del balance veíamos otras dos. La contabilidad no se aprueba el último día, ¿vale? Insisto con esto. Y el que avisa no es traidor. Pronto vamos a hacer un... una sorpresa, un test sorpresa. No voy a decir cuando. No va a ser el examen intermedio, porque el examen intermedio lo voy a avisar, pero pronto haremos un test porque si no estudian, el problema es que luego se se se atasca, ¿vale? Se atasca la contabilidad y la contabilidad hay que construirla s- un ladrillo sobre otro. Y si no están contruidos los ladrillos, luego es muy difícil que uno esté en el aire, ¿vale? (...) Los ingresos y los gastos. Eehh ambos son aumentos y disminuciones respectivamente de patrimonio neto. Es decir que sólo tenemos tres masas: activo, pasivo y patrimonios netos, ¿vale? Y la cuenta de pérdidas y ganancias la tenemos el el el la cifra final la tenemos en el balance de situación como la riqueza generada en un período de tiempo, ¿vale? Eehhh ¿te acuerdas de la estructura de la cuenta de pérdidas y ganancias? Había dos partes en la cuenta de pérdidas y ganancias.

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**EXAMPLE 4:**

We are going to learn how to record the transaction in a company. So we are going to understand the transaction because it's very important to know what kind of transaction sh- we must or we should record- we must record in the accounting books and which one don't. **Ok?** We cannot record all the thing that happen in a firm. We are going to record only the accounting event that we call transaction, **ok?** We are going to learn the different books of accounting. They are three books, but we are only going to follow two books: the journal and the ledger. We are going to understand the rule of debit and credit, entries and then the logic of transaction. **Ok?** So the idea, the accounting process is that there are economic events and we are going to analyze only the business transactions. So there are many things that happen in a firm, but we are going to record the business transaction. We are going to analyze the economic transaction and we are going to record the effect that this transaction have on the firm and then we are going to record the financial statement.

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Table 16. Excerpts with confirmation checks

In Examples 1 and 2 within the Table above instances of the prototypical function of confirmation checks are displayed. As can be seen, they produce a negotiation of meaning between the Lecturer and the students and are typically produced to clarify and confirm facts so as to reach a final agreement on the two parts.

Example 2 shows three different extracts from the same lecture and reveals some interesting matters. It is often the case that the use of confirmation checks on the part of the teacher not only elicits limited answers from the students such as “yes” or “no” to certify that they agree, but it is also likely to prompt longer contributions and further questions. These more elaborated students’ oral stretches often bring about an illuminating exchange

between learner and teacher that elucidates aspects that would otherwise remain in the dark.

Yet, as can be seen in Examples 3 and 4, lecturers typically ask confirmation checks but they continue speaking, leading to the fact of not providing any thinking time or any space for students to answer and corroborate whether they understand or not. This fact may be another sign of the mechanized use of these apparently instinctive structures belonging to the linguistic repertoire of the lecturer as filler expressions; thus losing their potential function as enquiries used to arrive at mutual comprehension. Sometimes it is deemed obvious that students may interrupt if they do not comprehend what is going on, but this fact could not be taken for granted since it seems to be the case only on isolated occasions. However, if some waiting seconds are respected after the use of confirmation checks, the likelihood that students will speak out even if with very few words increases considerably (third excerpt in Example 2).

If those confirmation checks that do not trigger any contribution on the part of the audience were not estimated as part of the calculations, their magnitude in comparison with other question types would not be that salient. In the lectures delivered by Lecturer A, confirmation checks would occupy the third position regarding the most frequently used question type; and they would drop to the fifth position in Lecturer B's lessons; however, *they would remain as one of the most pervasive question types in teachers' lecturing*, contrasting with other studies on 'questions', as such Chang's (2012: 109), in which the numbers of clarification and confirmation requests appeared to be especially low.

		Total Confirmation Checks	Triggering Interaction
PROF. A	L1 Lectures	408	118
	EMI Lectures	218	112
PROF. B	L1 Lectures	587	51
	EMI Lectures	623	76

Table 17. Confirmation checks triggering interaction

When looking at the actual figures (see Table 17), it can be observed that only 28.92% of the confirmation checks uttered in Consumer Behavior L1 lectures (Lecturer A) pave the way for an actual interactive move between participants; while the tendency is higher in the EMI lectures of the same subject, in which more than half of all confirmation checks occurring (51.37%) end up in interaction. When it comes to the Financial Accounting lectures, figures decline notably. *Only 12.19% of confirmation checks in the EMI lessons generates students' contributions, and a scarce 8.68% of them do the same in the L1 classes.* This indicates that the lectures given in English are more likely to witness students' responses to confirmation checks, which may be caused by a reinforced commitment on the part of the lecturer to get feedback on learners' understanding.

Example 161: T: What is the definition of expense? The definition of expenses is all the decreases of equity. **Ok?** And the definition of revenue is all the increases of equity. **Ok?** Then we will see there are other ways to do it. **Ok?** But now what we want to see is the impact that the transaction have on the firm's wealth in the balance sheet, **ok?**  
**You follow me?**

S: Yes

T: **Yes?** Ok, next one.

Example 162: T: Yes, put a bracket because we have less. We have used our right to pay money. And now we have already collect our money. **Ok? Yes? (...3) Questions?** Daniel, **you don't have any questions?**

S: No

T: **Do you follow?**

S: ...Yes

T: **Yes?** Ok, the next please.

In the first example the lecturer keeps using confirmation checks throughout her explanation, but she does not really invite students to answer since she does not provide time slots to do so. However, she may have the overwhelming urge of being sure that they are following her. She insists on asking until she gets an actual answer and even reinforces that response with a follow-up. In the second example, she waits for students to reply and as she does not obtain any verbal

response, she addresses a student personally and does not cease her efforts to confirm once more.

Therefore, it seems that teachers use confirmation checks in their speech to trigger students' thinking processes. They do not provide time for students to answer hoping to be interrupted if the learners ever encounter any difficulty. So confirmation checks may work as indirect invitations and allowances to talk and take the floor wherever needed. However, when teachers consider that a point is crucial in the lecture, they become determined to find out about students' comprehension and do so by insistently producing confirmation checks until they receive some feedback even if it is nonverbal.

### 6.3.2. Display and referential questions

**Display questions** are greatly exploited (25.77) to the detriment of other types of 'questions', and nearly double **referential enquiries** (12.92). The latter are generally believed to be better triggers of interaction since they possess a genuine interrogative nature that leads to longer, more authentic and more personal and involved answers on the part of the audience (Dalton-Puffer, 2007: 96), as opposed to the nature of display questions, which seems to often limit responses and somehow impede students' output. This is the main reason why at a first approach, referential enquiries are thought to be the most sought-after type of question in classrooms. Conversely, results reveal that *there is a well defined tendency to use a higher number of display questions instead of referential ones in all lectures.*

This finding is in consonance with the results reported in quite a number of earlier studies (Long & Sato, 1983: 283; Musumeci, 1996: 299; Dafouz & Sánchez García, 2013: 141), but differs from the data yielded by Dalton-Puffer (2007: 101), where referential questions exceeded display ones, although, as she noted, it could be due to the fact of counting in not only teacher- but student-initiated questions too.

DISPLAY QUESTIONS	REFERENTIAL QUESTIONS
<p>Ok, so the the other day we saw the accounting books. How many books- <b>how many accounting books do we have?</b></p> <p><b>S: Two</b></p> <p>S: Two</p> <p>SS: [[Three]]</p> <p>T: Three accounting books. Well done. The... the journal book, in which we can see all the transaction in a chronological order, right? <b>Then...?</b></p> <p><b>SS: [[Ledger]]</b></p> <p>T: The ledger book, in which we will see all the T accounts, all the elements related with the transaction.</p>	<p>So you have five thousand when you do the service you record the service. So you have services revenue here and account receivable. Ok? And now you collect the the the money. So what you will do is five thousand bank, account receivable. Ok? But this is not the point. This is not what the exercise says</p> <p>S: But</p> <p>T: <b>But what?</b></p> <p><b>S: ...If you have to collect the money, why's receivable?</b></p> <p>S: Because it's an earned revenue</p> <p>T: It's an earned revenue. It's not a it's not a... services yet</p>
<p>Y, <b>¿cuál no formaría parte del tramo de explotación? ¿Cuáles no es actividad propia del negocio principal de mi empresa?</b></p> <p><b>S: Pago de intereses</b></p> <p>T: Muy bien. <b>¿Por qué?</b></p> <p><b>S: ...porque no es de explotación</b></p> <p>T: No es de explotación. ¿Vale? Muy bien. No es de explotación porque el pago de intereses de la deuda es financiación, actividad de financiar a la empresa.</p>	<p><b>¿A quién seguís en Twitter? (..2)</b></p> <p><b>¿Tenéis Twitter? (..2) ¿Quién tiene Twitter? ¿A quién seguís en Twitter?</b></p> <p><b>S: Periódicos de tirada nacional, por ejemplo.</b></p> <p>T: Los periódicos y por lo tanto, bueno pues tenemos la noticia en el instante en el que se produce. <b>¿Qué más páginas seguís?</b> Los periódicos está bien. Esta mañana me han dicho que a los futbolistas. Sí, ¿no?</p> <p><b>S: Famosos, cantantes</b></p> <p>T: A famosos y a cantantes.</p> <p><b>S: A futbolistas</b></p> <p>T: [Ya] Pone lo que pone de su vida diaria. Y <b>¿eso es interesante?</b> O sea es como el Hola de los futbolistas.</p> <p><b>S: Sí</b></p>

Table 18. Display vs. referential questions

The most relevant insight with regard to display and referential questions, as supported by the examples above, seems to be that *the answers that they elicit are not so divergent from each other*. The data prove good evidence that *the oral output coming from students is expressed in a very reduced number of words*. The instances of display questions shown in Table 9 consist of enquiries that ask about specific contents of the lecture, which makes it clear that their prime function is to test learners' knowledge about that information, but

principally focusing on particular concepts, definitions or clear-cut theoretical ideas. This may indicate that students' limited answers are good enough for teacher's questioning purposes and that, in fact, a minimal response is what lecturers are looking for. However, once lecturers step out of classroom content and delve into students' individual opinions and even personal habits and thoughts, which seems to be the major function of referential questions, as displayed in examples of Table 18 above, more sophisticated, extensive and lengthy contributions would be expected, precisely because these questions address students' personally and allow more assorted and tailor-made replies promoting on many occasions out-of-the-box critical thinking. Surprisingly, students' output remains stagnant concerning referential enquiries and do not entail any observable change in terms of length or verbal complexity.

Example 163: Y lo traías como ejemplo ¿de qué?

**S: ...Como una influencia**

T: Como un grupo de... como una influencia, ¿no? Carlos Herrera. **¿Quién es Carlos Herrera?**

**S: ... Un periodista**

(Commercial being played)

T: **¿Qué os ha parecido? ¿Es un buen referente? ¿Car- Carlos Herrera tiene que ver con las sopas? ¿Es italiano, es...? ¿Con las pastas? ¿Con la pasta?**

**S: No, [pero...]**

T: [No tiene nada] que ver.

Example 164: T: So the Benetton example of what I call an erratic eehh image. So, if the brand gives erratic messages to consumers, consumers won't be able to have a clear attitude towards a brand. So I guess the attitude we have eehhh of eehhh or towards Benetton must be erratic because it's impossible- what's the- **what's the image you have of eehhh Benetton? What's your image of Benetton? Is it a brand for young people? For only for children? Uuhhmmm (...3) Do you usually buy in Benetton? (.2) Do you do you shoppings? Do you go shopping to Benetton?**

S: To be honest I didn't know those advertisements that you showed in class

After careful consideration of all the instances of referential questions interspersed throughout the corpus, it could be claimed that the fact that students' answers to referential enquiries tends to be confined to curtailed sentences is rooted in the characteristics of those questions. In the present study it has been found that the **display – referential dichotomy** is mainly defined by referring to whether answers to 'questions' are known or unknown to the person asking; however, it may also be largely influenced by whether

'questions' are **open- or closed-ended**. Such an implication would explain the similarities obtained as students' output from display and referential questions. Display enquiries tend to be close-ended in nature since as aforementioned they target eliciting more particular and precise answers. Contrarily, referential questions are by their nature required to be open-ended as they aspire to prompt more general, wide and freer replies. In spite of this, in the corpus of the study referential enquiries belie their true nature since the majority of them are found to be closed questions that restrain students' chances to engage in discourse. In similar vein, what is also a common pattern in the lectures analyzed is that *teachers frequently produce chains of 'questions' that end up restricting students' opportunities to talk as they develop*. In Example 163 it can be observed that Lecturer A asks two referential and open questions ("*¿Qué os ha parecido?*" and "*¿Es un buen referente?*"); however, she continues uttering a longer chain of enquiries without stopping between any of them. What is more, she changes the question category and the questions that follow the two referential ones are now display questions. As a consequence, the options provided to students range from very open questions asking about their personal opinion to just having to add a "yes" or "no".

Therefore, it is the lecturer herself who, probably without realizing it, is introducing stumbling blocks in her discourse that prevent students' oral engagement. A very similar case is shown in Example 164, where the teacher demands students' participation by asking a chain of referential questions, but as she produces them she moves from open-ended to closed-ended ones, once again closing the door to eventual interactional exchanges.

## Chapter 6. Quantitative and Qualitative Analyses

	PROF. A L1 LECTURES				PROF. A EMI LECTURES			
	REFERENTIAL QUESTIONS		DISPLAY QUESTIONS		REFERENTIAL QUESTIONS		DISPLAY QUESTIONS	
	OPEN-ENDED	CLOSED-ENDED	OPEN-ENDED	CLOSED-ENDED	OPEN-ENDED	CLOSED-ENDED	OPEN-ENDED	CLOSED-ENDED
Lecture 1	17	40	8	37	24	40	15	14
Lecture 2	4	24	11	50	16	30	1	5
Lecture 3	34	47	9	15	11	25	6	27
Lecture 4	12	44	3	12	5	31	5	12
<b>TOTAL</b>	<b>67</b>	<b>155</b>	<b>31</b>	<b>114</b>	<b>56</b>	<b>126</b>	<b>27</b>	<b>58</b>
	<b>367</b>				<b>267</b>			

	PROF. B L1 LECTURES				PROF. B EMI LECTURES			
	REFERENTIAL QUESTIONS		DISPLAY QUESTIONS		REFERENTIAL QUESTIONS		DISPLAY QUESTIONS	
	OPEN-ENDED	CLOSED-ENDED	OPEN-ENDED	CLOSED-ENDED	OPEN-ENDED	CLOSED-ENDED	OPEN-ENDED	CLOSED-ENDED
Lecture 1	3	10	35	85	14	13	37	56
Lecture 2	1	3	8	16	1	1	7	7
Lecture 3	3	6	21	76	4	5	17	100
Lecture 4	4	3	26	139	7	1	25	74
<b>TOTAL</b>	<b>11</b>	<b>22</b>	<b>90</b>	<b>316</b>	<b>26</b>	<b>20</b>	<b>63</b>	<b>237</b>
	<b>439</b>				<b>346</b>			

Table 19. Open- and closed-ended questions



As depicted in Table 19, *there is a strong predominance of display questions over referential ones when lectures are compared regarding the language of instruction*: There are 551 instances of display questions and 255 of referential ones in those classes taught through the L1; and a total number of 431 display enquiries and 182 referential ones in the English-medium lessons.

If lectures are compared by discipline, the results obtained are very different and certainly revealing. *Referential questions dominate the Consumer Behavior subject with an overall figure of 404 questions over just 32 display ones; whereas display enquiries (n = 505) eclipse referential ones (n = 79) in Financial Accounting lectures*. The reflection that could be made from these findings is that the dynamics performed in each lecture are inextricably linked to both the nature of the subject and the teaching style and goals set up by each lecturer. Dynamics of Consumer Behavior classes tend to focus on the subjective analysis of commercials, while Financial Accounting sessions revolve around theoretical concepts and their subsequent application in real-life numerical problems. These facts support the findings in that the main functions of referential and display questions go hand in hand with the teaching and learning flow established in the lectures. With reference to the language of instruction, it seems that asking for specific concepts to check their understanding is a considerable concern when teaching, meaning that content has an important weight when compared to other classroom aspects such as procedures.

Another undeniably thought-provoking result, also presented in Table 19, is the *large presence of closed-ended questions over open-ended ones*. In the vast majority of the lectures, students' opportunities to reply to 'questions' seem to be largely restrained by how lecturers articulate the enquiries posed.

Based on the situations just analyzed, despite the fact that learners do not tend to manifest great enthusiasm for oral engagement in class and lecturers typically find themselves grappling with this issue in order to foster audience participation, it may be the case that lecturers encumber themselves by not formulating 'questions' in a satisfactory way, making them steer away from the target in mind. If lecturers introduce referential questions as a way to

include learners' personal opinions and interests so as to bring them closer and make the subject contents more approachable but these enquiries happen to be close-ended, the problem will definitely persist. The appropriate use of open-ended referential enquiries could fuel brainstorming of ideas and the chances to negotiate meaning to thus promote students' involvement and interest in what is being studied. For their part, display questions seem to be the right tool to verify content knowledge and, apparently, teachers use and formulate them without potential difficulty or complications.

Apart from looking into the possibilities offered by 'questions' for students' engagement in extended discourse output, Dalton-Puffer's model (2007: 115) took into account the goals of 'questions' in conjunction with cognition. For this reason, another analysis was further undertaken so as to delve into *the cognitive complexity that answers to 'questions' may generate*. Students' use and promotion of thinking skills is deemed a very important aim to attain in any lecture, as accounted for in CLIL's 4Cs framework (see section 3.2.5.) and 'questions' offer themselves as tools that may assist in reaching that goal. Consequently, display and referential questions were further categorized along a continuum in which they range from being more to less complex in terms of cognitive load.

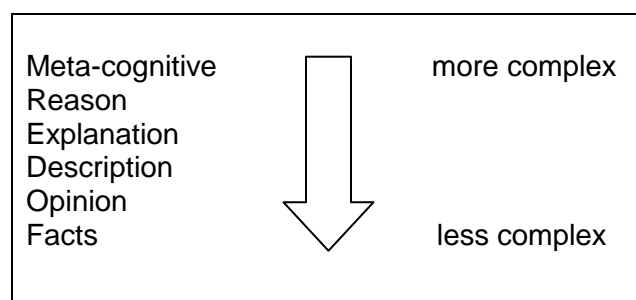
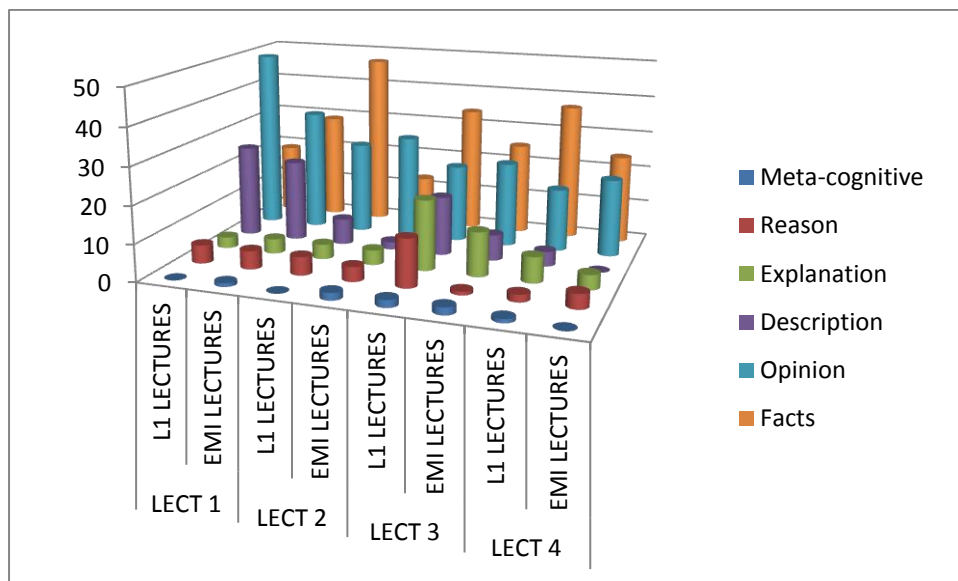


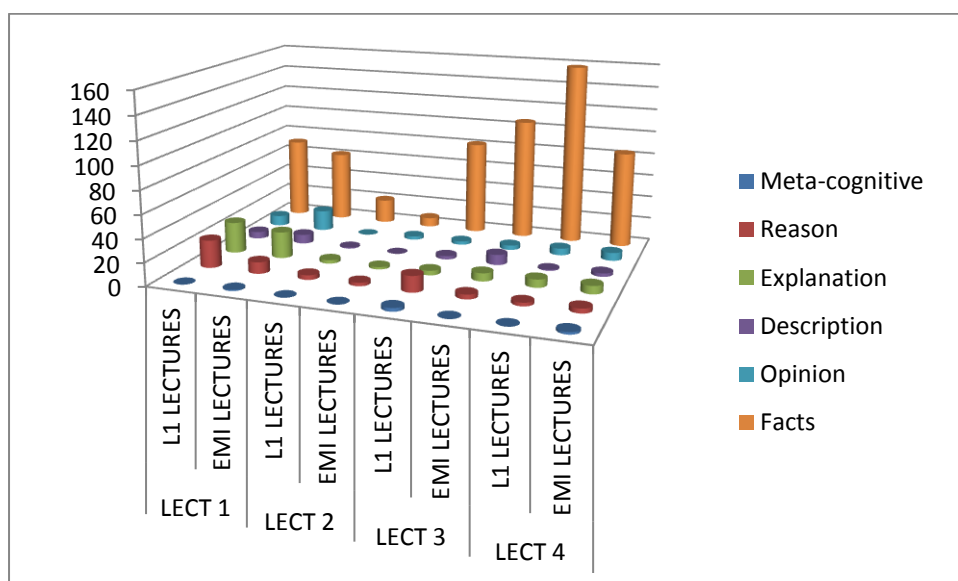
Figure 11. Complexity ranking of questions / responses (adapted from Dalton-Puffer (2007: 118))

*Consumer Behavior lectures present a wider variety of cognitive questions when compared to Financial Accounting classes. Yet, as reflected in Graph 11*

and 12 below, *the bulk of 'questions' asked in both subjects falls within the cognitively undemanding types.* Lecturers' questions tend to address disciplinary facts, although to a certain extent they also seem to rely on students' opinions. Asking for explanations and reasons is a quite scarce practice in these classes and pinpointing meta-cognitive enquiries is like finding a needle in a hay stack.



Graph 11. Cognitive scale in Lecturer A's questioning activity



Graph 12. Cognitive scale in Lecturer B's questioning activity

Drawing on the data it could then be concluded that *'questions' need to be further exploited in terms of cognition* so that students have access to a range of cognitively demanding situations. It should not be assumed that teachers only concentrate on posing high level cognitive enquiries, but as they introduce the lecture and the difficulty of the content increases, so could the cognitive complexity of *'questions'* in order to expose learners to an increasing learning challenge that would have a positive impact on the development of both their language and content knowledge and skills (see CLIL Matrix section 3.2.4.).

It is true and also worth mentioning that *there exists a high number of occasions where no output is generated by the students in spite of lecturers' successful use of referential and display questions*. Consequently, it is compelling to look into the relationship between teachers' questions and students' actual interaction.

## Chapter 6. Quantitative and Qualitative Analyses

	PROF. A L1 LECTURES				PROF. A EMI LECTURES			
	REFERENTIAL QUESTIONS		DISPLAY QUESTIONS		REFERENTIAL QUESTIONS		DISPLAY QUESTIONS	
	Questions	Triggering interaction	Questions	Triggering interaction	Questions	Triggering interaction	Questions	Triggering interaction
Lecture 1	57	30	45	20	64	32	29	14
Lecture 2	28	17	61	36	46	17	6	5
Lecture 3	81	48	24	12	36	21	33	17
Lecture 4	56	24	15	9	36	21	17	5
<b>TOTAL</b>	<b>222</b>	<b>117</b>	<b>145</b>	<b>71</b>	<b>182</b>	<b>91</b>	<b>85</b>	<b>41</b>
	<b>367 / 188</b>				<b>267 / 132</b>			

	PROF. B L1 LECTURES				PROF. B EMI LECTURES			
	REFERENTIAL QUESTIONS		DISPLAY QUESTIONS		REFERENTIAL QUESTIONS		DISPLAY QUESTIONS	
	Questions	Triggering interaction	Questions	Triggering interaction	Questions	Triggering interaction	Questions	Triggering interaction
Lecture 1	14	5	124	70	32	12	91	57
Lecture 2	4	3	25	9	2	2	14	7
Lecture 3	11	7	98	64	10	4	121	72
Lecture 4	9	2	166	122	10	5	100	80
<b>TOTAL</b>	<b>38</b>	<b>17</b>	<b>413</b>	<b>265</b>	<b>54</b>	<b>23</b>	<b>326</b>	<b>216</b>
	<b>451 / 282</b>				<b>380 / 239</b>			

Table 20. Number of questions and interaction triggered

Analysis of the data shows that, on the one hand, *just 51.2% of display and referential questions taking place in the L1 Consumer Behavior classes end up triggering interaction among participants; whereas 49.4% of these questions allow a response from the students in the EMI Consumer Behavior lessons. On the other hand, 62.52% of display and referential questions arrive at an interactional exchange in L1 Financial Accounting lectures, and in turn, 62.89% of the very same question types are interactional in EMI Financial Accounting classes (see Table 20).*

It is indisputable that asking a question does not always result in obtaining an answer. In other words, **the number of ‘questions’ produced by lecturers is not a transparent sign of classroom interaction.** As has been explored before, many times enquiries are uttered in the form of chains, leaving students to interpret which one of them to answer, and definitely just providing one single reply. Many other times the absence of verbal responses may be also spawned by either the lack or uncertainty of knowledge on the part of the students or by the time restrictions imposed by the teacher, which prevents learners from contributing.

What is clear as indicated by the results above is that lectures are scenarios that offer a very extensive number of opportunities for interaction among participants derived from the formulation of ‘questions’, and approximately only half of them bear fruit.

### 6.3.3. Self-answered questions

The fourth most commonly used type of ‘questions’ in the corpus is self-answered questions with 9.91% of appearance throughout all the lectures. Once they are examined closely their main function is easily recognized. Here are some examples:

Example 165: Entonces tengo que comparar con el sector a ver qué pasa con el sector. Entonces, en este caso, **¿cuál- cuál no sería correcta de esas preguntas que se plantea- que se plantean ahí? ¿Cuál sería el beneficio? Tú mismo. Tengo unos ingresos de dos mil quinientos y unos gastos de mil novecientos cincuenta. ¿El**

**beneficio...? Quinientos cincuenta.** Entonces la primera es correcta, ¿no? ¿Qué más? **¿Cómo sabemos si una empresa es líder o no es líder? (..2) Dependiendo del beneficio comparándolo con el sector, ¿no?** Entonces el beneficio es quinientos cincuenta y ¿cuál es la media del sector?

S: Mil quinientos

T: Mil quinientos. Entonces es líder. Si la media del sector es mil quinientos y nosotros tenemos quinientos cincuenta no es líder nuestra empresa. Entonces también esa es correcta, ¿vale?

Example 166: We've been speaking or we've been talking about love brands. Brands that we love. **Can we love a brand? Well it seems to be very exaggerated, but that's the affective dimension of an attitude.** We will never have a positive attitude unless for a brand towards a brand unless we feel something about that brand. Either being a reliable brand, a friendly brand, whatever, **how can we describe "Dove" as a brand? (..1) I think we described it as a friendly brand.** A brand that you can rely. But...we didn't know exactly what were the products made out of. So... it has (..2) an affective dimension.

In some cases a potential referential or display question becomes self-answered because there are no apparent replies on the part of the students even though the teacher provides some wait time to allow interventions, as in Examples 165 and 166, where the teacher does not only provide time to answer but also gives the correct response and utters a confirmation check expecting students to agree with her comment. In spite of these few situations, the majority of self-answered questions taking place in the data occur within the very long monologues that lecturers convey when they want to introduce a new topic or explain and deliver new discipline content. What comes from these scenarios is two relevant uses of self-answered enquiries. Firstly and foremost, self-answered questions seem to serve as discourse structuring devices that assist the lecturers in the actual deployment of the ongoing speech, which happens to be the most prototypical purpose of this question type as found in the data.

Example 167: **Do you have do you have the same account all the year in the same firm? In two thousand and twelve we will have the same or in two thousand and fourteen we will have the same temporary accounts, the same accounts of the income statement than in the previous year? No, that's why we call temporary accounts.** And all the information of the balance sheet are permanent accounts. I mean assets, liability, equities accounts are permanent account. **Why? Because we we keep this information year by year,** I mean if this year we've bought a building, we put here building. Twenty thousand euros, we will have this building next period next period. Ok?

Example 168: Lidl es un supermercado es un supermercado de eehh es un supermercado de descuento, de descuento duro además, de los más baratos por lo tanto efectivamente no tienen eehh minimizan servicios, minimizan todo tipo de costes para poder repercutir precisamente en eehh todos esos ahorros después en el precio del producto. **¿Qué es lo que tiene Lidl? Pues tiene además marcas propias.** ¿No habéis visto que todas las marcas de Lidl son generalmente impronunciables e ilegibles? No porque sean marcas líderes alemanas sino porque tienen sus propias marcas. Entonces si hay una marca que ha tenido un problema de calidad por ejemplo no afecta al resto de los productos, sino que cada marca eehh eehh solamente actúa en su propia categoría. **¿Cuál es el tipo de anuncio que que han hecho? Están intentando cambiar la actitud del consumidor.** Que es muy razonable y muy loable. Ahora bien... **¿Se han pasado? Se han ido al otro lado.** Son excesivos. **¿Qué es lo que muestran? Una calidad exquisita. La auténtica selección.**

Example 169: Bueno, los grupos de convivencia parece que es bastante evidente es decir el tipo de influencia que ejercen pero **¿qué qué qué qué son los grupos de referencia? Son los grupos a los que no pertenece el sujeto, no pertenecemos, pero con los que nos identificamos de alguna manera.** Bien porque representan nuestras aspiraciones reales o aspiraciones imaginarias. Danet, otro ejemplo que comento con mucha frecuencia. **¿A quién va dirigido Danet? A los niños como de diez, ocho – diez años.**

In Examples 167, 168 and 169 above, self-answered questions work as if the instructors were talking to themselves in a private inner conversation, mentally preparing for what is coming next, but they project these thoughts asking out loud and use the question as a prop to continue speaking.

Secondly, they also seem to be articulated as topicalizers, meaning that ‘questions’ are posed to deliberately give way to the inclusion of new concepts. For instance, Example 170 below illustrates how the teacher needs to announce the possible methods that exist to gain knowledge about a company’s liquidity. She asks a question for students to realize that they do not have this knowledge yet and that it is going to be explained for the first time; therefore, this question category also carries a students’ attention-grabbing function.

Example 170: Si el objetivo último de la empresa es generar riqueza y eso se genera a través de la liquidez, pues es importante ver de dónde sale esa liquidez. **¿Qué sucede? Que hay dos métodos.** Están el método directo y el método indirecto. El método directo te dice de dónde sale la liquidez y el método indirecto parte de los resultados y hacen ajustes. **¿Qué sucede? Que muchas empresas hacen- lo hacen por el método indirecto, no te enseñan realmente de dónde sale la liquidez, sino que te hacen ajustes para ver los diferentes tramos.** Hay tres tramos: el de flujo de actividades de explotación, flujo de actividades de inversión y flujo de actividades de



financiación. Eso es lo que tiene que saber del estado de flujos de efectivo: qué hay, qué son los movimientos de tesorería y y similares, qué es lo que dice la norma, que hay tres partes, explotación, inversión y financiación, y que no la presentan las pequeñas y medianas empresas. Las PYMES es muy costoso presentar este documento para muy poca muy poca información. Entonces el coste beneficio de elaborar la información, es mayor el coste que el beneficio y las empresas pequeñas no lo presentan. Entonces en empresas pequeñas tendremos cuatro documentos: balance de situación, cuenta de pérdidas y ganancias, memoria y cambios en el estado del patrimonio neto, y en las grandes empresas tendremos además el estado de flujos de efectivo. **¿Qué recogen los flujos de las actividades de explotación? Todo aquello que genera liquidez propia del negocio.** Si yo me dedico a fabricar y vender paraguas, pues la liquidez que genere de comprar la materia prima y vender los paraguas, eso va a estar en flujos de actividades de explotación.

### 6.3.4. Repetition questions

Apart from all these question categories that have already been examined in detail, it is of particular interest to highlight two other question types: Repetition and language enquiries. Although they are not frequent and seem to happen rarely in comparison with the previously mentioned 'questions', their behavior well deserves a say.

*Repetition questions take up merely 5% of the questioning activity of the lectures and they are as frequent in L1-mediated lectures as in English-taught ones.* Demanding repetition as part of lecturers' discourse regularly seems to take place for two reasons: The physical conditions of the classroom and the quest for clarifications.

#### REPETITION QUESTIONS 1

T: It's quite disgusting, isn't it? @ It's like going back to the past. If you hadn't got a perfect face you won't get a boyfriend or you won't have a boyfriend. So.... This is like..... Do you think? [We could... Could we?]

S: [I think it's doing the opposite]

**T: Pardon?**

S: The opposite. It's trying to create- to make you feel beautiful. They want you to feel beauty and buy the products

T: Tiene más credibilidad. Si te hablan en gallego  
muchísimo más, ¿no? Por lo tant- ¿eh?  
S: Eh creo que lo contaba el granjero  
**T: ¿Que en estos anuncios... perdona?**  
S: ... Que el que habla sobre las vacas es el granjero  
entonces...  
T: Sí, sí, sí, sí es el dueño de las vacas.

---

T: They've gone green. I think ten years ago this switch  
of McDonalds from red to green was absolutely...  
unimaginable. Sort of McDonalds being a.... yeah?  
S: Sorry XXXXX (noise)  
T: I don't know  
S: XXXXX (noise)  
**T: Pardon?**  
S: I didn't even notice.  
**T: You didn't what?**  
S: I didn't even notice

---

T: Bueno, en ese caso, sí. Puede ser... una marca  
puede ser perfectamente ehhh en el activo, sí  
S: ¿Y si la marca es valor venal?  
**T: Si la marca ¿es...?**  
S: Valor venal  
T: También. Si la marca es valor venal. Por el valor por  
el que dos personas están dispuestas a comprar y otra  
a vender en igual condiciones de mercado.

---

Table 21. Examples of repetition questions 1

As evidenced from the examples above, repetition is considered necessary on the grounds that the teacher cannot hear students' utterances properly. This fact may be affected by the disposition and the spatial characteristics of the classrooms. All lectures are held in considerable sized rooms that could host more than one hundred students. The groups of learners attending the lectures, as detailed in the Method section, never exceed 50 at maximum, which means that more than half of the classroom is empty. As a consequence, there are external environmental factors, such as echo and background noises, which drown the main voice speaking and make it difficult to capture. These sound difficulties are also reflected in the transcriptions of the lectures, as can be seen in some examples above, where the actual words being produced are unintelligible. Therefore, teachers' repetition questions seeking students to reproduce their oral messages once again are more than justified.

Repetition is also sought when students' contributions are not transparent enough for the teacher in terms of form or content and some clarification or confirmation is required.

REPETITION QUESTIONS 2
<p>T: Oh you don't know! But you know that McDonalds sells good food.  S: No!  T: Nooo? I mean yeees! They do!  S: Jamie Oliver wanna try against...  <b>T: Who?</b>  S: ...Jamie Oliver.  <b>T: ¿Quién es Jamie Oliver?</b>  SS: [[A famous chef in the United States]]</p> <hr/> <p>T: ¿Alguien tiene calculadora? Hacerme la división anda y así ponemos las cifras reales. Tú haces de dos mil ocho y otro de dos mil doce y así lo hacemos más rápido  S: De dos mil doce son veinticinco coma setenta y tres  <b>T: Veinticinco ¿coma...?</b>  S: ...Setenta y tres</p> <hr/> <p>S: But the salads have more calories than the hamburgers  T: Well, never mind ehheh ahheh ehheh No, they haven't got- You- ...They do not have calories at all. They introduced salads, salads are green, salads are whatever...  S: The veggie burger doesn't exist in Spain  <b>T: Which one?</b>  S: ...The veggie burger  T: Veggie bur- I don't think so. I'm not a heavy user of McDonalds, but they introduced fish, chicken, desserts, coffee, agua, many other products.</p> <hr/> <p>Y ya la clase del del cinco de marzo se cambia por la del diecisiete de marzo, lunes, cinc- de tres a cinco y luego la del viernes siete de marzo se cambia por la del trece de marzo en el aula de informática tres de una a cinco, ¿vale? Entonces recordaros eso por favor, insistiros en eso porque no quiero que perdamos que perdamos clase, ¿vale? Y es la única manera que hemos entrado para poder eehhh solucionar el tema, ¿vale?  S: ¿Lo vas a colgar en el campus?  <b>T: ¿El qué? perdón</b>  S: Lo que acabas de decir ahora las fechas  T: Vale, las cuelgo en el campus.</p> <hr/>

Table 22. Examples of repetition questions 2

In the examples above, lecturers need students to elucidate on their previous comments so as to get a more illuminating idea of what they have just said or are talking about.

### 6.3.5. Language questions

Finally, language questions are worth taking into consideration. In spite of the fact that they do not seem to be very pervasive, they do throw some light on teachers' discursive patterns.

	LECTURER A	LECTURER B
L1 Lectures	4	1
EMI Lectures	30	0

Table 23. Lecturers' language questions

As shown in Table 23 above, *language questions are more frequently employed by Lecturer A than Lecturer B and, more specifically, they tend to be highly used in the EMI context*. These facts led to the close analysis of the functions and use of these question types and various conclusions were reached.

It is revealing that *language questions do not only occur in lectures where the language of instruction is other than the mother tongue of the participants*. The implication could be that the lack of knowledge or language command is not reason enough to ask them, but there are other far-reaching factors.

Example 171: El *leaseback* es una operación financiera que surgió en los años... eehh ochenta en Estados Unidos, que había una empresa... una empresa que se dedicada a... una empresa de estas ¿cómo se llama? De peces de... pesquera que tenía una flota de barcos pero no tenía liquidez. Entonces fue al banco, a un banco y le dijo "oye,

te dejo los barcos, pero te los presto durante diez años. Me das el dinero para que yo pueda pagar mis deudas y luego a partir de los diez años te volver a... a a comprar... tengo un derecho para comprarte los barcos otra vez.

Example 172: Estos ejemplos si los pusimos el otro día, ¿no? Uuhmm veíamos como un- una eeehh una de las... ¡ay, lo diré! bueno iba a decir de las esquinas del triángulo. Por favor, ¿cómo se dice la palabra? Que ya se me...

S: Ángulo

S: Vértices

T: Vértices. Gracias. Uno de los vértices del triángulo puede hacer moverse a uno de los otros dos. Uuhmm la cognición puede hacer que movamos la parte afectiva y que desarrollemos algo positivo hacia la marca. Uuhmm la emoción o el afecto que sentimos hacia una marca puede que eehh nos haga cambiar la conducta.

Asking about the language in L1 contexts involves ‘questions’ about particular words or concepts that do not come in handy at the moment of articulating the discourse. As in the instances 171 and 172 above, teachers are well acquainted with the terms they ask assistance with since they are colloquial terms (*pesquera*, *vértices*) that belong to the daily repertoire of every L1 speaker of the language. Therefore, these ‘questions’ respond to one of these moments of oblivion that everyone has ever experienced and in which you think “it’s on the tip of my tongue”. Here lecturers also undergo that process in which they know the word they need but it does not come to their mind. This is another example of the very same situation:

Example 173: También lo contaba esta mañana en la clase de inglés que eehh también hay eehh **¿cómo se llama?** Imitaciones de Cartier pero a cinco euros. El otro día estaba en un mercadillo con mi hija y “quiero un anillo, quiero un anillo” Entonces cuando nos acercamos a un pues- a uno de los stands, de los puestitos, una chica “estas imitan- son réplicas, ¿no? réplicas. No dijo réplicas, dijo algo así como inspiraciones de Cartier y de Chanel...

In EMI lectures, similar situations take place. At first sight it could be argued that language questions are uttered as the result of teachers’ insufficient proficiency in the language, especially because it is their foreign language. However, since these episodes seem to be also commonplace when using the mother tongue, it becomes difficult to know when the ‘questions’ at hand are asked because of lack of language knowledge or when a lecturer’s mind goes blank momentarily.

Example 174: T: How do you say “alimenta sonrisas”?

S: Feeds your...

T: Feed? Feeds? Feeds smiles? Keep smiling. So Danone has that smiles and speaks about family, about being happy, about... it's a reliable brand but makes you be happy.

The verb ‘feed’ and the noun ‘smiles’ are two common and basic words in the English language. Even though Lecturer A asks for help seemingly because she does not know those words, it would be more rational to think that the teacher is unable to recall them at the moment. That is not to say that there are no real cases in which the teachers are ignorant of some pieces of vocabulary:

Example 175: T: Well these are all many stories about McDonalds but I don't know how many million hamburgers they sell every single day. So come on! **¿Cómo se dice**

**lupa?**

(...)

S: Loop

T: Loop? Loop es otra cosa (addressing a Spanish student)

S: No eh....

T: ¿Cómo se dice lupa? Any help? From the back? @@

S: Magnifier

(...)

They've got- do y- do you imagine how many...eeehhh... **¿cómo se dice? Auditorías** do they have...? Don't you think that the processes and the meat has undergone the same safety controls that any other product that is sold in the market? Of course! Of course! So then it's a safe- it's a safe XXXX But anyway, finish @@ We will carry on.

This example may be representative of the kind of language knowledge that may occasionally be less developed in teachers' repertoire. As was mentioned before, the variety of terms that lecturers seem to ask more often about are daily words that would typically appear in everyday conversations and not technical concepts that would be characteristic of their academic disciplines. All language questions arise in unplanned stages of the lectures, that is, in phases in which students present the commercials that they have selected to bring to class for analysis. Because of this, the teacher has not had the chance to look up the words that she may have considered that would be needed in her discourse in those particular lectures. Language questions tend to be posed when the topic of the lesson develops along impromptu opinions. This may imply that lecturers have a good control of cognitive academic language, also referred to as CALP (Cummins, 1979, 1981) but may need more reassurance with their basic interpersonal communicative skills, known as BICS (Dalton-

Puffer & Nikula, 2006; Lorenzo, Casal & Moore, 2010: 432) (see section 3.2.3. for more on BICS and CALP). As Cummins (1979, 1981) puts it, it should by no means be assumed that someone who attained a high degree of fluency and accuracy in the use of everyday language may have as well achieved the corresponding academic proficiency. However, it could also happen the other way around. These lecturers are used to working through English in their academic context daily, among other things because English has become the language of research in disciplines such as the ones included in this study. This means that lecturers recycle their knowledge and continue developing their careers through the reading and publishing of articles, textbooks and journals offered in the English language. They have even written their own classroom manuals through English now that they are also teaching through this foreign language. Therefore, lecturers may be great experts when it comes to the terminology of their discipline culture, but since they do not communicate through English once they leave their jobs and their university endeavors, their skills and lexicon required to interact in more face-to-face social situations is not as extensively mastered (Bailey, 2007; Cummins, 2008; Dafouz, 2015: 25). This is precisely why teachers may have more difficulty in retrieving more basic and ordinary language concepts than specialized ones. An additional example to further support this idea comes next:

Example 176: T: Yeah, so of course, you can go with your friends if you are a teenager, you can go with your children when you're eeehhh when you you when you go with your children, you can go alone, you can go alone to have a cup of coffee, you can go with your wife there, you can go with your friends now if we- if you are twenty something so they're really widening the- their umbrella and it's not only junk food. We know that hamburgers with fries and Coca Cola is not the best meal that you can have for lunch every day, but I was giving the same example, what would happen if you to go a...

¿pastelería? (..2)

S: Bakery

T: Bakery and spend a week just eating croissants, chocolate and eating Coca Cola? Almost the same. It's...it's...it's really unhealthy. But it's so nice!

Language questions disclose other findings. The status of English as the language of instruction may also have a direct influence on language questions. Since English is mainly used in teaching contexts, it seems that a prudential

time is needed for the lecturers to get adapted to the foreign language and start cognitively working in the new language they are about to speak.

Example 177: T: Let's see if I get my English @@ running today. To explain the Erasmus that our studying- to explain the the ¿los alumnos? The students! To convince them or to speak about the Erasmus program so that is going to take place on Monday the 18th in el Aulario from 9 am until 6 pm.

The lecture in which this discourse takes place was held at eight in the morning. Therefore, it is understandable that the teacher may need some reasonable time to concentrate on the language used before starting lecturing. She even acknowledges that herself by stating "Let's see if I get my English running today", meaning that she needs to switch from Spanish to English and sometimes this process is not realized as an automatic and instantaneous shift, but requires some effort and time to adjust.

What turns out to be an interesting insight resulting from the examination of language questions is the fact that they are generally *very fruitful interactional exchanges between participants* that lead to meaningful negotiations of meaning, as shown in Examples 178 and 179 below:

Example 178: T: What else did you want to say? Yeah?  
S: I think that you can be like not very well educated and still have money so that doesn't mean you're gonna be upper class. For example a red-neck is still gonna stand up.  
T: ¿Qué es a red-neck? (..2) What did you say? A red-neck? (Teacher repeats without actually knowing the word)  
S: ... A red-neck  
T: Es que no sé...  
S: Un paleta  
T: ¿Eh? ¡Ah! Un paleta. I didn't know the word. Now I know.

Example 179: Well, let's start straight away with eehh one of the eehh main eeehh group that conditions our way of eehh being as consumers: Our family is the... is the... first eeehh group that we have contact with and that influences our way of consumption. You can imagine a family as being a nuclear family, and extended family that- the kind of family that you wish eehhh to think about. But eeehhh (...3) (sigh)  
**S: Pardon, pardon I'm not clear that nuclear works in this context at all**  
**T: Pardon?**  
**S: Not clear you use use we use when we task about atomic bombs... The core family. I think that's what you mean.**  
**T: It's not? That's not the name?**  
**S: Yeah, nuclear is when you talk about [bombs]**  
T: [Bombs] I would say that this eeehhh  
S: So I think you are talking about the core family  
S: The nucleus...  
**T: Nucleus not a good-?** I would say that this eehh that this slide is eeehhh taken from



an English eeehhh from an English website. From an English book. But I think core is also understood, yeah. @@@ Thank you anyway.

In the first excerpt, the lecturer encounters an unknown word in her student's speech that has an apparent relevance in order to be able to understand the learner's contribution. That may be one of the reasons why the lecturer ventured to ask for the meaning of the word "red-neck". As far as Example 179 is concerned, here it is the student who takes the floor and decides to interrupt the teacher and suggest that the word that she is using is not appropriate in the context she is talking about. What is discovered from these instances is the fact that students become informants in the lectures as well. Teachers are content experts, but not necessarily language specialists, which does not mean that they may not be good teachers or may not be qualified to teach through a foreign language. It means just the opposite: Lecturers can resort to their students' knowledge on the language to not only apply and learn new words, but to create interaction, stimulate the audience interest and, to a greater extent, deliver contents. This may also be invigorating and comforting for lecturers, who can become aware of the fact that they do not need to have a constant and strong grip of every aspect of the lecture; at least in reference to the language of instruction, they can always be assisted by students so that the teaching and learning experience becomes an enriching two-way process. In fact, language questions do not only refer to lexis, but sometimes also address different levels of the language system, as displayed in Example 180 below, which brings pronunciation to the foreground:

Example 180: Well to change an attitude- what attitudes can be created of course, brands put a big effort in creating a certain attitude, a certain image on (...5) brands create attitudes. Brand- brands ehhh change attitudes, but changing an attitude has a lot to do with persuasion, however you pronounce that well, how you pronounce it?

S: Persuasion

T: Persuasion. Oh, thank you I got it right.

#### 6.4. Questions in L1 vs EMI university lectures

In line with what was discovered regarding ‘discourse strategies’ in general, already discussed in section 6.1. above, *there is a more prolific questioning activity in EMI lectures than in their L1 counterparts*. As indicated in Table 24 below, instructors teaching through the foreign language use a slightly higher number of ‘questions’ than when delivering content through their L1.

Overall Questions	L1 LECTURES	EMI LECTURES
Display	13.39	12.38
Referential	5.51	7.41
Repetition	2.13	3.33
Language	0.1	0.94
Confirmation checks	23.21	25.36
Retrospective	0.62	0.42
Self-answered	6	3.91
Rhetorical	1.19	0.83
Indirect	0.89	0.91
Procedural	2.65	3.97
Off-talk	0.77	0.45
<b>TOTAL</b>	<b>56.46</b>	<b>59.91</b>

Table 24. L1 vs EMI overall questions (‰).

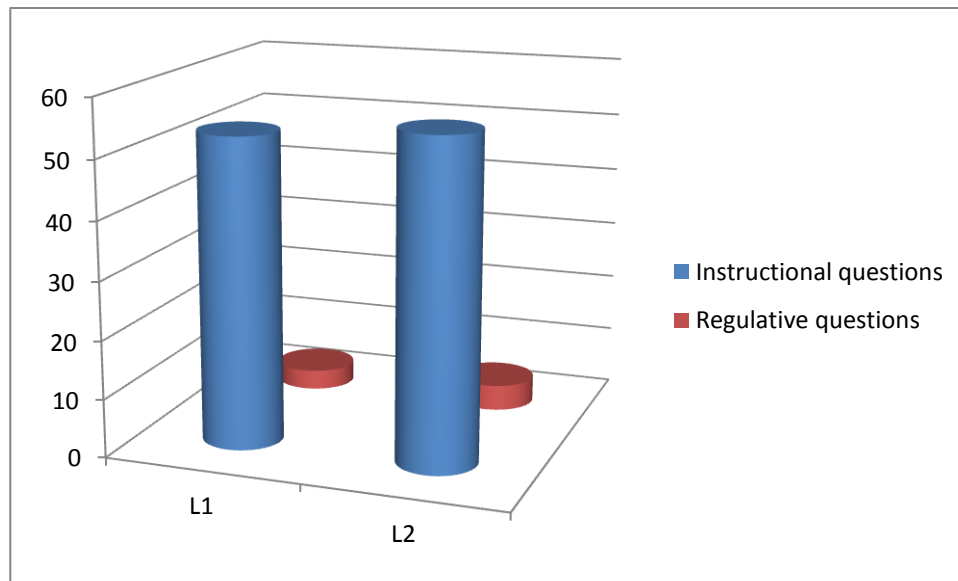
It is then of great interest to discover whether the use of these question types is significant or not in the statistical sense. Table 25 below reveals that most of the enquiries asked by teachers are so, with the exception of display, retrospective, rhetorical, indirect and off-task questions.

QUESTION TYPES	L1 LECTURES	EMI LECTURES	Chi-square	P-value	L1 per 1000	EMI per 1000
Display	563	412	0,14	0,71240000	6,457311	6,305286
Referential	252	238	6,60	0,01021000	2,890306	3,642374
Repetition	97	107	7,71	0,00549900	1,112538	1,637538
Language	5	30	26,28	0,00000030	0,05734734	0,45912277
Confirmation checks	995	841	6,68	0,00973800	11,41212	12,87074
Retrospective	27	14	1,27	0,26060000	0,3096756	0,2142573
Self-answered	262	129	15,52	0,00008160	3,005001	1,974228
Rhetorical	54	27	2,99	0,08376000	0,6193513	0,4132105
Indirect	39	30	0,01	0,91450000	0,4473093	0,4591228
Procedural	116	129	9,65	0,00189100	1,330458	1,974228
Off-task	35	15	3,37	0,06652000	0,4014314	0,2295614

Table 25. Statistical significance of question types

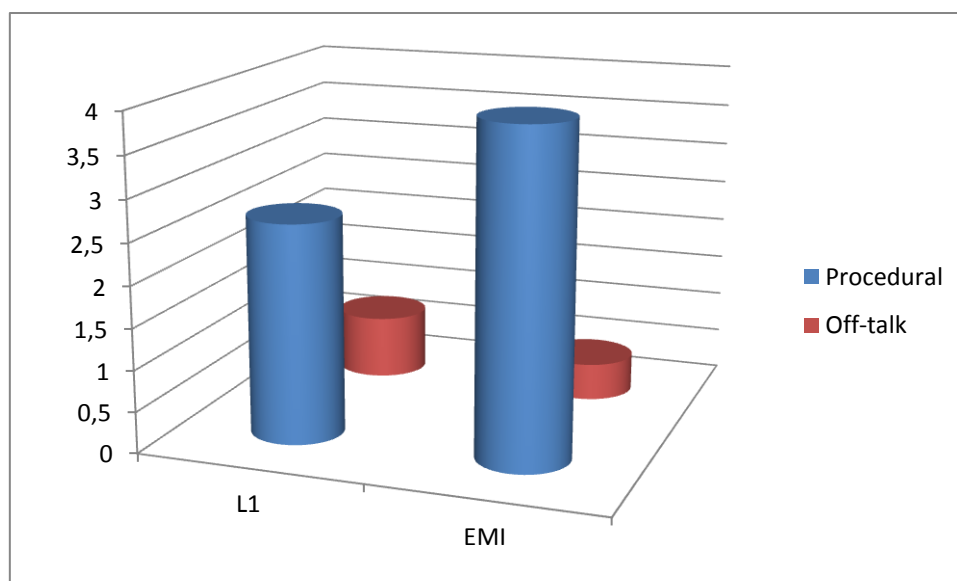
Consequently, it is plausible that the language used by teachers to lecture (whether it is English or Spanish) exerts an influence on the actual type of question uttered in class, especially regarding referential, repetition, language, self-answered and procedural questions and confirmation checks.

This finding calls for a much more detailed and exhaustive qualitative analysis of the data, which indicates that **instructional questions outnumber regulative ones** (Graph 13). It seems clear that in the lectures examined *content tends to be foregrounded over procedural matters, irrespective of the language of instruction*. These results seem to be in accord with those in Chang's (2012: 109) study on 'questions' across disciplines, where she concluded that in the three subject divisions analyzed, teachers' questioning practices first aimed at asking content-related questions, followed by checking students' comprehension, and finally, and to a lesser extent, enquiring about classroom management matters.



Graph 13. Instructional vs regulative questions

Once again the fact of whether lecturers are native speakers or foreign users of the language that they communicate with in class may have something to say in this respect. When using their L2, there could possibly be an imperative necessity on the part of the lecturers to make sure that knowledge is being properly delivered and understood; and this can precisely be achieved through the use of 'questions', as previously demonstrated in section 6.3.1. This observation is also supported by the results yielded when regulative questions are considered on a more refined level.



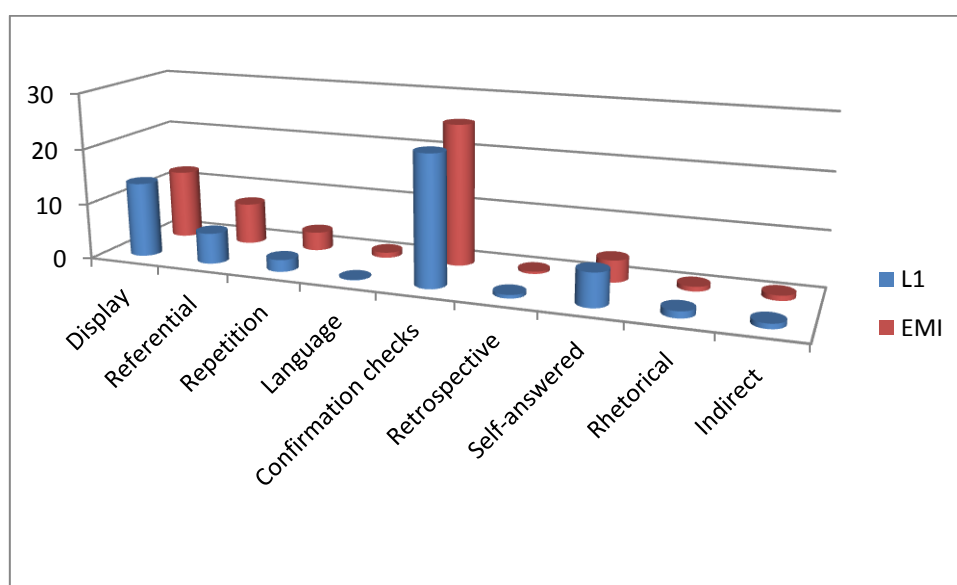
Graph 14. Comparison of regulative questions in L1 and EMI

As evidence from Graph 14 displays, although **procedural questions** seem to be more frequently used than **off-talk enquiries** in all lectures, their incidence tends to be higher in EMI lessons. Besides, *a clear tendency to find more instances of off-talk questions when teaching through instructors' mother tongue* was also noticed. The reason for these results could be two-fold. On the one hand, even though lecturers in the study have a very good command of the foreign language, delivering contents through a language other than their L1 may justify the proliferation of procedural questions. Getting first-hand knowledge of whether the dynamics and organization of the lecture are understood by the audience looks like one of lecturers' main concerns.

Despite the fact that lecturers' and students' level of language should not compromise the verbal production and comprehension of messages respectively, there could be certain pressure imposed by the teachers themselves. Using a foreign language as a means of communication could exert some kind of pressure on teachers that puts them on alert and which may spawn the compelling need to ascertain audience understanding of their speech. This pressing feeling also underscores a higher recurrence of off-task questions in L1-mediated classes. Let there be no doubt that lecturers and students' level of foreign language never seems to compromise either the

verbal production or comprehension of messages respectively; nevertheless, there may be a wider and more natural plethora of linguistic resources as part of lecturers' native language repertoire that eases their ability and self-confidence to deviate from the main topic as they speak.

Unlike the significant variation found within regulative questions, there is nothing apparently striking in the distribution and use of **instructional enquiries** when both languages are contrasted.



Graph 15. Comparison of instructional questions in L1 and EMI

**Confirmation checks** (L1 = 23.21% / EMI = 25.36%) appear in the first place as the most pervasive question type in all lectures, followed by **display** (L1 = 13.39% / EMI = 12.38%), **referential** (L1 = 5.51% / EMI = 7.41%) and **self-answered** (L1 = 6% / EMI = 3.91%) questions. According to the results, *display and self-answered questions occur more frequently in the lessons taught through the native tongue of the participants, whereas confirmation checks and referential enquiries are more predominant in the lessons given in the foreign language.* These data may signal that in L1 classes teachers devote more interactional opportunities to objectively verify students' knowledge of content in the first place; and they also seem to elaborate more and use self-answered

questions as discourse structuring devices to guide themselves through the unfolding discourse, particularly when introducing or explaining new concepts. On the contrary, in EMI classes teacher questions are more geared towards checking students' grasping of concepts and procedures in general as well as to engaging the audience in the lecture by means of more personal and subjective questions related to the topics at hand. Consequently, an interesting point about the *characteristics of the students* attending the classes seems to be suggested. In English-medium lectures, the number of Erasmus students attending is higher than in Spanish-taught classes. When examining the data in depth it is evident that Erasmus students tend to be more straightforward and take a lead role when it comes to interaction. They are very often the students who not only reply to lecturers' questions, but who also comment on things and give their opinion directly and without requiring an elicitation on the part of the teacher. In contrast, native Spanish students are more reluctant to express their opinions overtly and even show reservation when they are asked. Thus, it could be argued that classroom discourse in general and lecturer speech and 'questions' in particular are culture-specific, that is, *'questions' unveil cultural differences affecting the way in which classes unfold and the roles played by each participant*.

As a counterpoint, looking back at the distribution and use of instructional questions in L1 and EMI classes, results indicate that the four question types more frequently used are common to all the lectures, even though they may rank in different order. This may prove good evidence that there seems to be a general macro-structure that governs lectures as such, as was also found out in Sánchez García's (2010: 31) study on 'questions' across disciplines as well as in Chang's (2012: 113). In both of these studies **genre seems to outrun disciplinary culture**. Lectures seem to follow a similar pattern when the large-scale or global distribution of lessons is examined, irrespective of the content subject dealt with. That is the reason why the most recurrent types of 'questions' are commonly shared between all lectures in the present corpus. And the main differences arise in the micro-structure, when small-scale features of lectures are distinguished through more fine-grained analyses. It is true that the two subjects analyzed here belong to the same discipline, Business

Administration, typically regarded as a soft applied field (Neumann, 2001; Dafouz, Camacho & Urquía, 2013); however, they could be classified as extreme poles of the same continuum. On the one hand, in Consumer Behavior all the participants learn the principles that govern commercials and advertising and then apply them in the analysis of actual ads. Mainstream dynamics in the classes involve giving personal opinions on how well advertisements are created and the effect and impact they aim to make on the target subjects. On the other hand, Financial Accounting revolves more around mathematical operations and the procedures that need to be mastered to carry out audits. The dynamics, in this case, are centered on solving mathematical problems, making precise numerical calculations and mastering the structure of accounting documents. Hence, the subject-specific context of teaching should not be overlooked and, thus, it could be argued that Consumer Behavior is largely characterized as a soft subject, while Financial Accounting could be defined as a hard one.

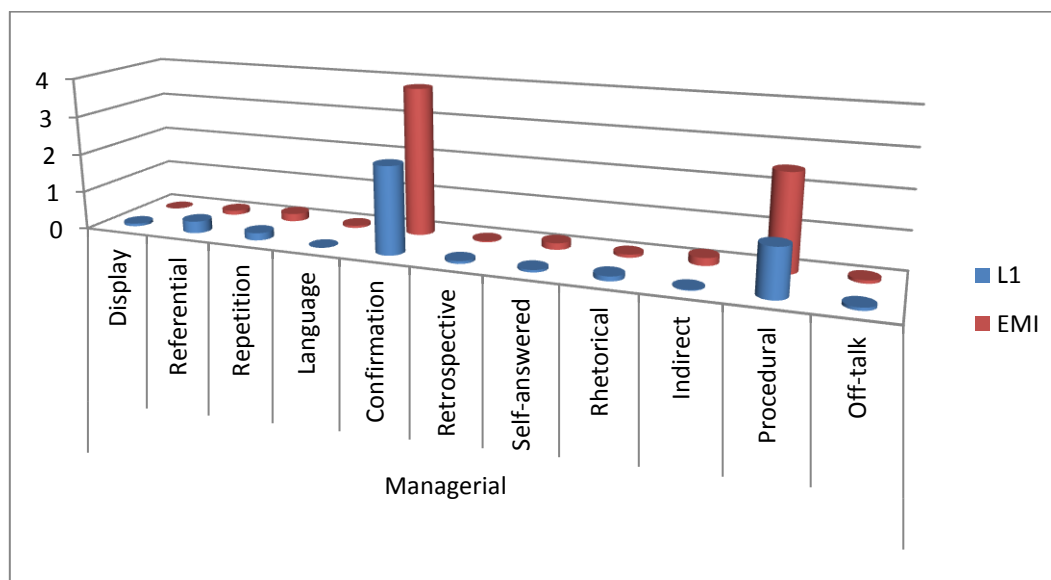
Another possible explanation that may determine this similar macro-structure between these two subjects could be related with how lecturers prepare and plan their lectures. As reported by the teachers in the informal conversations that followed the recording of the lectures and in the questionnaire about their teaching practices and experiences (see Appendix 9.3.), Lecturer A explained that she typically organizes the lecture in English (and then renders it into Spanish). The case of Lecturer B is similar. She started teaching Financial Accounting following the parameters established by the Bologna Plan and she wrote a book on Financial Accounting in English. She uses this book to deliver her classes and confesses that she would change her Spanish book and lectures to make them similar to the English ones. Therefore, she uses her English classes and their plan as the main basis and adapts that as best as she can to the Spanish lessons (see section 5.2.1.). These acknowledgements may justify the fact that L1 and EMI lectures trace a similar picture when it comes to the use and distribution of 'questions' since lecturers seem to prepare one of them and draw on that plan to deliver the counterpart.



### 6.5. Questions and pedagogical goals in university lectures

As has been previously postulated in sections 4.6. and 5.4., the use of ‘questions’ is typically underpinned by an overarching purpose that makes sense and supports that use. When lecturers employ ‘questions’ in class, they do not utter them for the sake of asking ‘questions’, but as one of the many strategies that work as a means to reach the lecture objectives that have been established beforehand as the target of their teaching. Therefore, in this section of the study, the results obtained when **mapping the relationship between ‘questions’ and pedagogic goals** are accounted for. Data will be analyzed in a comparative fashion regarding L1 and L2 as the languages of instruction and with the four modes of the SETT framework (Walsh, 2006b) as the backdrop taxonomy.

Taking the first mode of the framework, **Managerial mode**, as a starting point, it can be seen, as shown in Graph 16 below, that the most commonly employed ‘questions’ are *confirmation checks and procedural questions*.



Graph 16. Questions in managerial modes

Managerial mode refers to be those stages in a lecture in which the prime pedagogic goals are to organize the physical learning environment, to transmit procedure-related information and to introduce and conclude an activity (see Table 6 Adapted ‘Revised SETT Framework’ (Walsh, 2006b: 94, 2011) in section 5.4.). Since these pedagogic goals mainly concern information about the proceedings that are to be followed in class, all instances of managerial mode are typically pinpointed at the beginning of the lecture, where guidelines and indications about the structure of the lesson and what to expect from it are provided by the lecturer, at the end of the session, where main dynamics are recapitulated and some are given in advance for the following day’s class, and finally in between activities, that is, every time that the task at hand is changed and participants move forward to a different phase in the lecture. The majority of these mode instances are easily discovered in the light of teachers’ metadiscourse and signpostings.

MODE	QUESTION TYPE	L1 LECTURES	EMI LECTURES
Managerial	Display	0.07	0
	Referential	0.31	0.11
	Repetition	0.19	0.2
	Language	0	0.06
	Confirmation	2.27	3.85
	Retrospective	0.07	0.03
	Self-answered	0.06	0.17
	Rhetorical	0.12	0.08
	Indirect	0.02	0.2
	Procedural	1.24	2.48
	Off-talk	0.074	0.08
Total		4.424	7.26

Table 26. Frequencies of questions in managerial mode (‰).

*The number of question occurrences in EMI lectures almost doubles that in the L1. Once again this fact invites reflection on the influence of the language used as vehicle of instruction (see section 6.4 in this study).*

By further synthetizing the results pertaining to the use of 'questions' in this type of mode, it is revealed that two enquiry categories stand out in all the lectures regardless the language of instruction, although they are asked with varying frequencies. On the grounds of the pedagogic goals pursued in managerial mode, confirmation checks and procedural questions are the types of 'questions' that were expected to be found. **Lecturers teaching aims are then hand in hand with their use of 'questions'.**

## Chapter 6. Quantitative and Qualitative Analyses

Managerial Mode	
Comportamiento del consumidor (L1)	Consumer Behavior (EMI)
Bueno, seguimos donde lo dejamos el otro día... He visto que habéis subido ejemplos al campus. Eehh habéis subido... <b>¿desde dónde? ¿Qué día es hoy?</b> Martes, doce. Doce, doce, doce. Ah pues si que habéis, si que habéis... <b>¿Cuáles vimos el último día?</b>	Hi, good morning everybody. Good morning. Hello, good morning. <b>Are you alright? Yeah? Ready?</b> You're ready to... yeah. Good. Before I forget (...) There's going to be a a.... meeting well a an informal meeting to to explain to the eeehhh current eehh (...) to speak about the Erasmus program so that is going to take place on Monday the 18th in el Aulario from 9 am until 6 pm. So if you could be there that's gonna be a nice help for eehh eeehhh the vice dean convincing Spanish students to go abroad. <b>Yeah?</b>
Bueno os...- <b>¿Quién quiere entonces hacer...? ¿Quién se presta voluntario para hacer un test con los caramelos? (...)</b> <b>¿Quién quiere hacer la prueba de si se distinguen o no se distinguen? ¿Sí? (...)</b> Y, <b>¿tú?</b> Necesito que cada uno tengo un ayudante porque lógicamente tenéis que cerrar los ojos y os tienen que dar los caramelos y tenéis que ir anotando cuáles de ellos aciertan y cuáles no. <b>¿Tú también?</b>	Good morning everybody. <b>Are you all ready?</b> I think Adam has funny thing to show us. <b>Yes? Did you uploaded it to the campus?</b>
Y vamos a dejarlo aquí. El jueves seguimos. Subir ejemplos o subir sino comentarios que encontréis positivos sobre Ben- sobre la marca o sobre las campañas de Benetton que encontréis eehh en la web. <b>¿Vale?</b> Comentarios positivos. Y ejemplos nuevos.	We are going to finish, we will carry on on Thursday and eeehhh we can speak a little bit about the the Benetton advertising campaign. Please, upload as many examples as you can. <b>Are you working on your case studies already? (...) Any doubts?</b>
Vale bueno pues con eso terminamos por hoy y el martes de la semana que viene os toca a vosotros presentar. <b>¿Estáis listos?</b>	Well, let's... let's follow... this our class, with our... with chapter number 4. But first of all I would like to show you that there's only three weeks left before the nineteenth of December. So that these are the key days and the three... eehh well three key issues. Eeehhh I'm going to give you another assignment. Eeehhh <b>do you think you will have enough time to do it?</b>

Table 27. Examples of managerial mode in Consumer Behavior lectures

## Chapter 6. Quantitative and Qualitative Analyses

### Managerial Mode

#### Contabilidad Financiera (L1)

Bueno pues vamos a continuar con el tema, con el tema tres, ¿vale? El otro día estuvimos viendo hasta la memoria. Vamos a repasar un poco ehhh los conceptos, ¿vale?

Bueno, ¿cuál de este- cuál de esta sería...? Este le hicimos, ¿no? ¿No hicimos este el otro día? Uno parecido...

Y nos quedamos aquí en la teoría y vamos a hacer el ejercicio... ¿Han intentado hacerlo? El ejercicio cuatro bis, vamos a hacer, ¿vale?

Para el próximo día, que será el miércoles que viene, intenten hacer el seis y el siete. El seis y el siete (...) El viernes tenemos seminario. El grupo E2 de tres a cuatro. Intentad ser puntuales porque es una hora, ¿vale?

#### Financial Accounting (EMI)

Ok. Sssshh. Ok, so silence please. We are going to do a perfect class today, **ok?** Ok, so the other day last day- silence please, the last day- **do you have any question about the thing that we...saw last day?** No? Ok, **have you tried to do the exercises?**

Ok, we will finish here. We are going to do the exercises now. The exercises number three point two. **Ok?** Ok, **a volunteer?**

Ok, we are going to do the exercise three point three. Exercises in the company balance sheet. **Ok?** So the idea is to see how the transaction affects the firm's wealth. **Ok?** We are going to do as the American economists do this exercise. **Right?**

Ok, so the time is over. Thank you for your attention. You have one week to try to finish the exercise and please upload from campus virtual, but not in the email, in the task. At the top- at the... at the bottom you have seminar. And seminar you have seminar two and then you have the task for seminar two. Click there and upload the file there. Please. **Ok?** If not it is a mess for me. If you upload through the email. **Ok?** And try to do the exercise three point five and three point two- four for the next week. **Ok?** We will finish on Thursday- Tuesday, we have Tuesday. **Ok?** So thank you and... have a nice weekend.

Table 28. Examples of managerial mode in Financial Accounting lectures

The examples above illustrate how teachers employ confirmation checks and procedural questions to locate teaching and learning spatially and temporally and to explain the various steps that are going to be taken. The excerpts in Table 27 and 28 exemplify instances of **Managerial mode** in order of appearance in the lectures. Instances in the first rows of the Tables tend to occur at the very beginning of the sessions, then examples from in-between tasks are shown, and finally there are some cases from the end of the lessons.

When examples of **Materials mode** are taken into consideration, data reveal that the two different subjects differ from each other regarding the pieces of material that they work on and how they do so.

Materials mode sequences in Consumer Behavior revolve around the analysis of advertising in general and TV commercials in particular. The contents of the lectures belonging to this corpus have to do with attitudes and influences in commercials; therefore, Lecturer A asks students to find advertisements that clearly reflect the aspects dealt with in class. Students bring some commercials to class and they share their opinions about them and try to apply the concepts and notions studied in previous lessons to see if they are present in those ads and in which ways. Thus, advertisements and commercials are the specific pieces of material that participants in the class focus on.

In the Financial Accounting classes, Materials mode sequences are all about doing exercises proposed by the textbook, which is used as the main source of contents and practice. Many times students have to do these exercises as homework and then they correct them as a whole class. Many other times they do exercises from the book as part of the session. In both situations there are typically some students who are chosen to go to the blackboard so that the solutions are available to everyone and the procedures followed to solve them are clearly displayed there. Exercises usually regard numerical operations as well as the creation and development of financial official documents. Therefore, mathematical and financial problem-solving tasks are the materials where the contents involved in these lectures are applied.

Several representative extracts from the lectures are displayed in Table 29 and 30 below to better illustrate this mode.

Materials Mode	
Comportamiento del consumidor (L1)	Consumer Behavior (EMI)
<p>T: Tú <b>¿qué has subido?</b> Algo como un ejemplo <b>¿de?</b>  S: ...De creencias  T: De cree- sí, pero cuéntanos. Esto, <b>¿qué es?</b>  [(Commercial being played)]  T: @ Mi madre y al atún a la vez. <b>¿Qué os parece?</b> Tiene bastantes más cosas además de creencias (..2)  S: La visión de la madre  T: <b>¿Cómo?</b>  S: ...La visión de la madre XX de sus hijos XXX a adivinar. Se anticipa  T: Anticipa en el comportamiento de sus hijos. Pero bueno, <b>¿cómo está pintada la madre?</b>  S: Es un detector de mentiras S: ...Un polígrafo. Un detector de mentiras  T: Como un detector de mentiras.  S: ...No se le escapa ninguna  T: No se le escapa ninguna. Es una madre vigilante. <b>¿No?</b>  S: Sí  T: ¡Esto es una espía! Dios mío esta...- y la música, <b>¿cómo es la música?</b>  S: De suspense  T: <b>¿Eh?</b> Suspense. Pero es de tensión, <b>¿no?</b> Es de de pura tensión. Entonces... bien. (...) Bueno, y <b>¿a quién va dirigido este anuncio?</b> Vamos a ver... S: A las amas de casa T: Claro. <b>¿Está escrito en código madre o esto está escrito está hecho en código hijo?</b> Los hijos, esto es muy divertido pero <b>¿a una madre esto le entenece? ¿Se reconoce? ¿Se reconoce o no?</b> Pero igual no le gusta reconocerse @  S: La madre se puede sentir como un súper héroe que lo sabe todo.</p>	<p>S: ... It's awesome  T: It's awesome but it's not Volvo, it's Mercedes, <b>isn't it?</b>  S: ... I know but it is better  T: @@ And <b>you brought it as an example of...?</b>  S: Brand image change  T: Of brand image change. Of attitude change. Let's see.  (Teacher plays commercial)  T: "The best or nothing" (reading from the ad) So <b>do you think it's a good campaign?</b> (...5)  S: Nothing special for me  T: <b>Pardon?</b>  S: There's nothing special I've seen many commercial like this  T: You've seen many commercials like this. So it's not special for you. Thomas, look.  S: It's the first Mercedes luxury car in the US for less than thirty thousand dollars.  T: So take a look. All that information about this commercial you thought it was...  S: I wouldn't buy it.  T: You wouldn't buy- you wouldn't buy the car, the car. It doesn't- [...]  S: It's man-oriented  T: It is man-oriented, <b>isn't it?</b> Yeah. <b>Do you think it's a good commercial from the eehh consumer point of view?</b> Or you young people, you... can buy a car you want to buy a car and Mercedes is a good option. <b>Yes?</b> (...) S: ... I think it's a good commercial because it's like Mercedes is XX prices and quality also and eehh change the image of the company linked with low prices now low prices are affordable for young people and the same quality and the best product.  T: Uuuhhmm Uuuhhmmm. So you think it's a good it's a good advertising campaign. <b>What about you?</b>  S: Yeah, I like it too. I think you can see they are really really trying to face to struggle the demographics of the [uuhhmm uuuhmmm] target group. All the commercials that we have seen have been trying to reach a younger target and that's really obvious, I think. This and the previous campaign and the other we have seen as well [yeah] [yeah] they are trying.  T: And <b>do you think they are achieving the the the objective of targeting to younger people? Or do you think Mercedes is going to be stuck in the mind of consumers as being eeehhh a car only for old man?</b> (..2)  Come on! Please wake up! (..2)  S: Yeah. I think so because it's targeting young Americans.</p>

Table 29. Examples of materials mode in Consumer Behavior lectures

Materials Mode	
Contabilidad Financiera (L1)	Financial Accounting (EMI)
<p>Bueno entonces hay una empresa que se llama Lucila, S.A. que se dedica a la prestación de asesoría fiscal y de- mercantil de pequeñas y medianas empresas, <b>¿vale?</b> Bueno entonces tú lo que vas a hacer es la cuenta de pérdidas y ganancias. Entonces lo primero que ponemos es cuenta de pérdidas y ganancias. Y ahora ponemos la fecha. No, no, no, al lado del nombre. <b>¿Qué ponemos ahí? ¿Qué ponemos?</b> Ponemos el período. 2008, <b>¿vale?</b> No podemos poner una fecha concreta, tenemos que poner el período de referencia (...) Porque, <b>¿qué significaría...?</b>, Antonio, <b>¿qué significaría que si yo pongo ahí pérdidas y ganancias de la empresa Patatín y pongo diecinueve de febrero o dieciocho de febrero de 200-</b></p> <p>S: En ese instante, ¿no?</p> <p>T: En ese día, cuál han sido los ingresos y cuál han sido los gastos de ese día, <b>¿vale?</b> No es lo que queremos medir. Lo que queremos medir es el es en el año cuánta es la riqueza generada en mi empresa, <b>¿vale?</b> <b>¿Queda claro eso?</b> (.1) Christian, venga. Primera. Léelo en voz alta. Intereses de deudas a largo plazo. <b>¿Formaría parte de la cuenta de pérdidas y ganancias?</b> (.2)</p> <p>S: No</p> <p>T: No. <b>¿Seguro?</b> (.2) <b>¿Qué son los intereses?</b> Si lo he dicho ya. Hoy</p> <p>S: Es un gasto</p> <p>T: Es un gasto. <b>¿Vale?</b></p> <p>(...) Eehh ingresos de participaciones en empresas. <b>¿Forma parte de la cuenta de pérdidas y ganancias?</b> Sí. <b>¿Qué sería?</b> <b>¿Qué tipo de de ingreso sería: operativo o financiero?</b></p> <p>S: Financiero</p>	<p>At the blackboard. We are going to do both. The... the... the... first the chart and then the journal. Ok, so.... <b>What are the element- what are the elements involved in this transaction?</b> And the transaction is sale of a car for twenty thousand euros cash at its cost value. So <b>what are the element- the elements that are involved in this transaction?</b></p> <p>S: Sale</p> <p>T: The elements, not the action. Sale is not an element. Here, <b>what are the elements?</b></p> <p>S: Eehhh car</p> <p>T: Car. <b>And...?</b></p> <p>S: Cash</p> <p>T: Bank or cash, <b>ok?</b> So those are the the elements. So write. Yes, transaction one and the account element are car or vehicle and bank or cash. Doesn't matter. <b>Is it clear? Yes?</b> (.1)</p> <p>Second question: <b>what are the- what kind of element are both... accounting element? Car is what? Liability, equity, revenue, asset?</b></p> <p>S: Asset</p> <p>T: Asset. So we write A. <b>And bank?</b></p> <p>S: Asset</p> <p>T: Asset as well. Asset as well. Ok. What happen- be careful with- in this point, <b>what happen with each with each element for this transaction?</b> Not in a normal way, for this transaction. If I have sold a car, <b>we have more car or less car?</b></p> <p>S: Less</p> <p>T: Less, so decrease, car. And <b>what happen with our bank: increase or decrease?</b></p> <p>S: Increase</p> <p>T: Increase. <b>When do we record the</b></p>



<p>T: Financiero. Pues encima de intereses de deuda ponemos ingresos... (...) Eeehhh arrendamientos. Manu.</p> <p>S: Gasto de explotación</p> <p>T: Gasto de explotación. Pues debajo de ahí.</p>	<p><b>decreases of asset? Where?</b></p> <p>S: Credit</p> <p>S: Credit</p> <p>T: In the credit side. And <b>where do we record the increases of asset?</b></p> <p>S: In the debit</p> <p>T: In the debit side. So we write debit side.</p> <p><b>And the amount? (..2) Twenty. Ok?</b> In both.</p> <p>Go to the journal. Transaction one. Amount of the debit side. <b>What is the amount?</b> Go to the chart. That is. Twenty. <b>The element of the debit side?</b></p> <p>S: Bank</p> <p>T: Bank. <b>The element of the credit side?</b></p> <p>Car. And <b>the amount of the credit side?</b></p> <p>The same one. <b>Ok?</b> Thank you.</p>
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Table 30. Examples of materials mode in Financial Accounting lectures

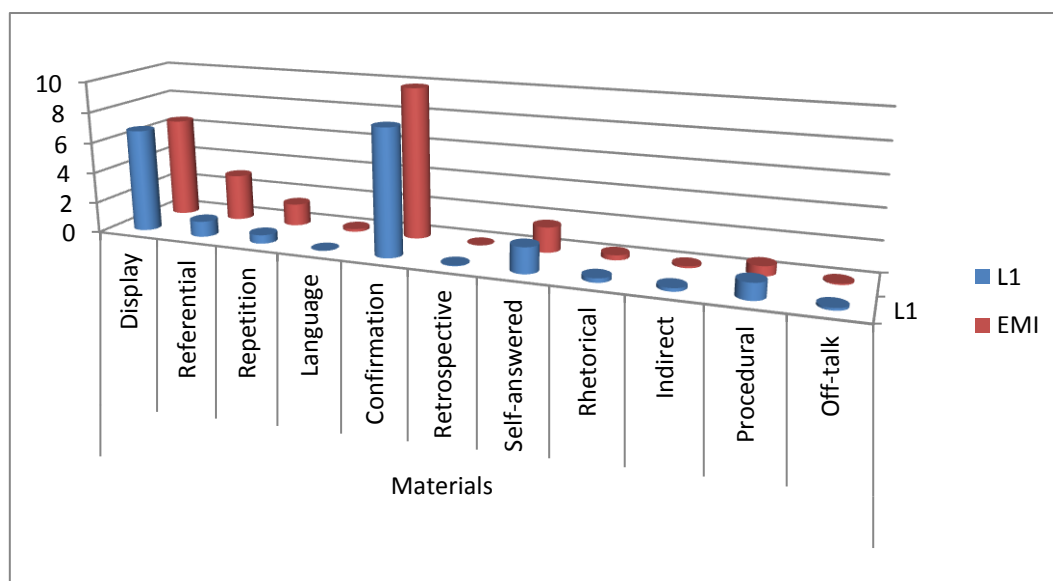
Despite the fact that there are disparities concerning the dynamics of Materials mode due to the different nature of the two subjects, results regarding the use of 'questions' in these modes present quite similar patterns in L1 and EMI lectures.

MODE	QUESTION TYPE	L1 LECTURES	EMI LECTURES
Materials	Display	6.69	6.5
	Referential	1.01	3.02
	Repetition	0.56	1.44
	Language	0	0.18
	Confirmation	8.2	9.85
	Retrospective	0.04	0
	Self-answered	1.67	1.64
	Rhetorical	0.27	0.32
	Indirect	0.21	0.12
	Procedural	1.06	0.63
	Off-talk	0.15	0.08
Total		19.86	23.78

Table 31. Frequencies of questions in materials mode (‰).

Given that checking whether students are following the lecture and their actual comprehension of it seems to be a prime concern for lecturers, display and referential questions are the ones deserving all the attention in this stage<sup>22</sup>. Bearing in mind that applying theoretical knowledge to more practical activities is the basic purpose pursued at these points of the class, it would seem logical to expect a higher number of referential questions. This mode provides teachers with an opportunity to engage students in the content of the subject and to test if they can extend and elaborate on their knowledge; therefore, referential questions would promote these opportunities of extrapolating theory to more practicable and pragmatic realms within students' future lives. Display questions present a more limited potential function. As examined before (see section 6.3.2.), they can be typically used to verify the acquisition of specific contents, which may be deemed as a less meaningful objective in these lecture phases.

<sup>22</sup> Confirmation checks are left in the background since it has already been mentioned that this type of questions tend to predominate throughout all the lectures irrespective of the language of instruction, the stage of the lecture or the subject studied.



Graph 17. Questions in materials mode

Counter to expectations, as reflected in Table 31 and Graph 17 above, *display questions are greatly exploited in Materials mode. They overshadow referential enquiries in both L1 and EMI contexts alike.* Even though referential questions are barely asked in L1 lectures, their use is tripled in EMI classes. The general shortage of referential enquiries is likely to be associated with several reasons. The fact of asking this question category may pose some obstacles in the EMI lectures. When lecturers use this question category, they are allowing an unrestrained reply on the part of the students. This may either result in unnecessary information or in a diversion in the topic of conversation, which would require more effort from the teacher to manage the course of the lecture both language- and content-wise. Example 181 depicts one of these situations in which a referential question leads to a debate about whether social class and income level are directly related to each other and the teacher finds herself having to calm things down and redirect the topic of conversation.

Example 181: T: Yeah. **What else did you want to say?** Yeah?

S: I think that you can be like not very well educated and still have money so that doesn't mean you're gonna be upper class. For example a red-neck is still gonna stand up.

S: ... I don't see that [he XX] he stands out because he's different than the people that

go there.

T: [Alright]

Uuhhmm uuhhmm

S: ... So it doesn't mean that when you are rich you get to be upper class right away. You develop to that level, you earn your way.

S: ... But I think people is always jealous from the neighborhood. My neighborhood has this I'm going to be more more than him, so... Social class I don't think it's related- it's related with the income or has something to do with education. It depends.

T: What- No, no, social class is social class. I mean there are studies [that classifies eeehh the population in social classes]

S: ... [XXXX]

T: Take it easy, take it easy, take it easy. [You can] No.

*Surprisingly enough, referential questions are more pervasive in EMI lectures.* As a consequence, the rather restricted number of referential questions in L1 contexts may be somehow determined by the class audience. As mentioned previously, the EMI classes in our corpus are far more heterogeneous than L1 ones when it comes to the origin of students, especially because there exists a high number of Erasmus learners attending these lectures. Culturally speaking, this fact may have a significant impact on the interaction triggered and the types of 'questions' to be asked. In the Spanish tertiary contexts, despite recent efforts to change mainstream teacher-centered classes, the more traditional teaching styles in which the teacher still remains the focus and the only provider of knowledge bias the way in which lectures are developed in the sense that students still behave as empty vessels that have a passive role in classes and are there just to take literal notes of teachers' speech. From personal conversations with the teachers of these case studies it follows that it is extremely challenging for them to make students participate in class and contribute orally. Example 182 from a L1 lecture shows how the teacher asks for an opinion and it is quite difficult for her to get one until she finally addresses a student in particular. A remarkable finding is thus that teachers may not be triggering interaction in the right way. *They may not be asking as many referential and open questions as expected or as often as they think.* In addition to this, *it may also be the case that they are not aware of the effect of 'questions' in class participation either.* What is clear from the results yielded is

that **requests for information are not supporting pedagogic goals in Materials mode**. Teachers could benefit more if they changed their questioning habits in these lecture stages. In fact, every time that the instructor becomes insistent and works to get an opinion from students, she ends up, probably unconsciously, uttering referential questions. In Example 183, the teacher has just found out that students do not trust the message of a commercial, and she tries to elicit the reason why they do not trust it. She does not give up uttering referential questions and encouraging student to express their ideas in a more complete way. This looks like a good way to obtain student collaboration and proves that referential questions could be a very helpful and appropriate means to do so.

It may be useful to reconsider the fact that sometimes lecturers tend to produce question chains that gradually reduce the replying options and end up leading students to a “yes” or “no” answer. Likewise, it seems to be true that referential questions attract more referential questions, that is, from a referential question lecturers may obtain unique and personal answers that are highly relevant to the content at hand. This leaves the teachers wanting more from what the students say either because they are giving an extremely interesting contribution or because they want them to elaborate more on what seems a very good information thread; therefore, there is a need or a feel for more referential enquiries. Example 184 illustrates this idea.

Example 182: [(Commercial being played)]

T: ¿Qué os parece? (..2)

S: ...Yo creo que en este caso la empresa quiere romper un poquito, no sé si va a llegar, la creencia que tiene la gente de que la calidad siempre es cara. Entonces Lidl quiere abrir el mercado de la gente que busca la relación entre la calidad y el precio.

T: Uuhmm. Más opiniones (...4) Todos a la vez, no. Uno por uno (ironically) (...3) Tú, ¿qué crees?

Example 183: Entonces, ¿qué- cuál es el fallo? O sea entendéis perfectamente qué es lo que quieren hacer. Ahora os digo, ¿es creíble? No. ¿Por qué? No, ¿por qué? A ver Óscar.

S: ... Yo creo que el anuncio es un poco cutre

T: No a ver... está bien que elabores la idea, pero intenta elaborarla como con un eehh lenguaje un poco más... O sea el anuncio es un poco cutre entiendo la idea pero...

S: ...Que yo creo que da la imagen que dan buenos productos de calidad a bajo precio pero yo creo que no lo consiguen

T: Sí, pero ¿por qué no? Yo desde luego me lo he creído.

Example 184: S: I think we were talking about attitudes and I think this is like the kind of advertising that changes an attitude .....

T: So, did you like it? Do you think that it's good?

S: No

T: No. No, because?

S: Because it is very poor

T: Yes, poor but in terms of what?

S: In terms of a liquor advertising because a liquor advertising is much more... tends to be much more ....

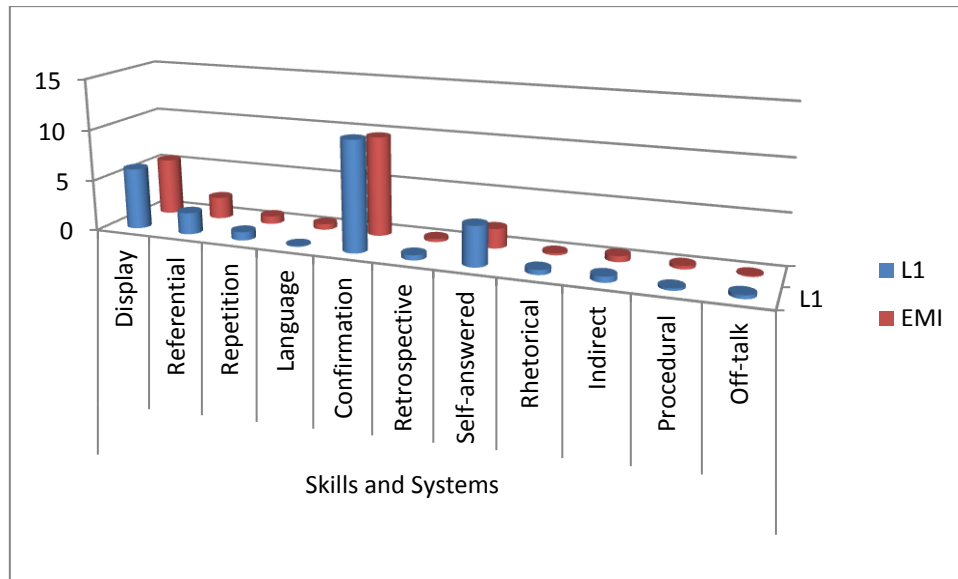
T: So it's.... it shows, what? It shows an attitude (..1) of somebody who's really determined to order a brand, no?

The third lecture stage analyzed is **Skills and Systems mode**, in which teacher's paramount concern as put forward by Walsh (2006b, 2011) is to establish key factual information or to foster important discipline-specific skills. The distribution of 'questions' encountered in these modes is as follows:

MODE	QUESTION TYPE	L1 LECTURES	EMI LECTURES
<b>Skills and Systems</b>	Display	6	5.55
	Referential	2.12	2.14
	Repetition	0.81	0.77
	Language	0.08	0.56
	Confirmation	10.76	9.75
	Retrospective	0.49	0.3
	Self-answered	3.88	1.91
	Rhetorical	0.47	0.2
	Indirect	0.56	0.57
	Procedural	0.21	0.33
	Off-talk	0.34	0.11
<b>Total</b>		<b>25.72</b>	<b>22.19</b>

Table 32. Frequencies of questions in Skills and Systems Mode (%).

A different look at data shows that *this distribution and frequency of use is highly even when L1 and EMI lectures are compared*, as displayed in Graph 18.



Graph 18. Questions in skills and systems modes

Teachers' speech at these points of the lectures typically consists of very long monologues in which theoretical aspects are presented and explained further. This seems to be accomplished by producing **self-answered questions** in their role of topicalizers. Moreover, lecturers' discursive behavior also attempts to elicit comments on the part of the learners as explanations go on. They often seem to ask for specific concepts or ideas just introduced through display questions, and also tend to elicit students' opinions on the matter or extend their theoretical explanations to students' personal interests to bring both of them closer, that is why **referential questions** are also present in this mode. By means of these two question types, instructors draw and retain learners' attention all along one of the most important stages of the class. Students need to truly understand the new concepts to later be able to practice and apply them in Materials mode. Therefore, once again, **confirmation checks** keep being highlighted. The following examples deriving from L1 and EMI classes illustrate these dynamics.

**Skills and Systems Mode**

**Comportamiento del consumidor (L1)**

Bueno, decíamos que la actitud son ideas recargadas, aspectos cognitivos, cosas que sabemos porque nos han per- porque nos han dado información, porque tenemos información, que percibimos las marcas de una determinada manera, porque... eeehhh ideas recargadas de emociones que predisponen al individuo a un tipo de acción frente a un tipo de situación específica. Entonces es una predisposición aprendida que impulsa al individuo a comportarse de una manera consistentemente favorable o consistentemente desfavorable en relación a un objeto, una persona, una experiencia, una marca, etcétera. Cuando alguien nos cae mal, nos cae mal para bastante tiempo, ¿no?

S: Sí

T: Cuando alguien nos cae bien... nos cae bien... para mucho tiempo. Si nos gusta algún tipo de película, si tenemos una actitud bueno relativamente favorable hacia las películas de acción, las pelíc- vamos a ver películas de acción en cuanto aparecen en la cartelera, ¿qué es lo que vamos a hacer? Ir a verlas. Pero vamos en cuanto...el primer día, ¿no? el día del estreno. A los que no nos gustan las películas de acción, ¿qué vamos a hacer? Intentar evitarlo a toda costa. Aunque tu hijo te diga "por favor mamá llévame a ver la película de acción", ¿nos resistimos o vamos al final? Bueno es esa predisposición. Las cosas nos gustan o no nos gustan. Hemos hablado muchas veces de marcas a las que queremos, marcas a las que tenemos manía, marcas con las que nos sentimos más relacionados. Las actitudes son entonces algo aprendido. Aprendido porque parten de una serie de creencias, las creencias son aprendidas y son relativamente permanentes. Pueden cambiarse. Claro que sí. ¿No hay alguien que de entrada os presentan a alguien o vemos a una persona y decimos "Dios mío este chico o esta chica tiene que ser..." A primera vista dices "ay, como es de..." Y luego charlas un rato con él o con ella y al final dices...? ¿Sí, no?

S: Sí

T: Son generalizaciones que hacemos. Vemos a una persona cómo es- cómo va vestida y decimos "este tío... es imbécil" UUhhmm perdón por... ¿no? Vaya, saltamos a unas conclusiones que... pero lo mismo nos pasa con una marca. Con las marcas. Bueno, hay que ver esta marca como es. O "ay qué... con ese escaparate... Con ese pollo que le han puesto aquí o con..." lo que sea. Tiene que ser... Bueno es esa actitud. Eeehh se forman como resultado de la experiencia de

**Consumer Behavior (EMI)**

We were watching- the other day we ended up watching what what's the profile of the of the eeehhh audience of the Simpsons and well, we saw that it was slightly eehh higher- slightly higher audience for the for the eehh low and medium-low social class. **How does social class.... influence our consumption patterns?** (...5) Again, there are plenty of- there are plenty of advertising campaigns that really eehhh make eeehhh make an emphasis on on social class. Of course not for every brand, but for some of them social class is important. **What what about conspicuous consumptions and status symbols? How many consum- how many status symbols are there in many of the brands that are offered to the market?**

Take a look at people buy- consumers that- who buy brands because they want to show the brand that they are carrying. Give me brands that are used as status symbols.

S: Mercedes

T: **Mercedes?**

S: When you buy a Mercedes other people would think that you are rich or you have money sufficient to...

Yes.

T: Mercedes is a ... sort of a status brand that means status symbol. But we've seen that Mercedes is changing their ad- their advertising campaigns and thye're I think they're really changing the image of the brand.

S: Rolex

T: Rolex, definitely. Yeah. Uuhhmm

**uuhhmm?**

S: Prada

T: Prada

S: ...like showing the brand, the logo of the brand

T: Yes. Uuhhmm uuhhmm. Eeehh we saw it the other day. We are going to see now the Loewe brand. Eeehhh Mercedes has been a status symbol for a real long time. Eeehhh I think we talked about Mercedes on Tuesday. And what they are trying to do is they are trying to... make the brand eehh

**¿rejuvenecer?** (...3) They want to make the brand look younger so they have eehhh pulled down the prices of some of the cars that- they- they're manufacturing more small cars, sport- sportive cars, so they are sort of changing a little bit their image...

Yes. This is what we saw the other day. Is this- this bag- If you buy- this is a Loewe bag. If you buy in the in the in the shop in the Loewe's shop then it will cost about three thousand euros or two thousand



un individuo. Bueno, estoy lo veíamos el otro día, es decir, tenemos una actitud hacia...

**¿Cuál es vuestra actitud hacia los estudios?** Eso ya vimos que regular (...) Entonces podemos tener una actitud favorable, vemos por qué nos hemos formado esa actitud y vemos por qué no llegamos a comprar los productos. **¿Por qué?** Porque la actitud no está formada... o está formada por tres dimensiones o elementos distintos. Un elemento que es el cognitivo, la información que tenemos sobre lo que sea. La información que tenemos sobre las marcas, las percepciones, lo que nos han contado, nuestras creencias, es decir todo lo que saber, información sobre esa marca. Pero... eso también lo decíamos el otro día, lo racional nos puede llevar a extraer conclusiones. Para tener una actitud verdaderamente favorable, posiblemente, posiblemente no, seguro necesitamos también un componente afectivo. Algo que nos mueva la emoción de forma que eeehhh lleguemos pues a sentir una cercanía mayor con la marca. Y todo eso puede llevarnos a... digamos a hacer la con- a hacer la conducta- a tener una conducta favorable a movernos a llevarnos a la acción, o al revés, a uuhmm evitar la acción. Esto sería la conducta. Hemos visto por ejemplo que todos tenemos una actitud muy favorable hacia los productos ecológicos pero todavía no nos han conseguido convencer lo suf- o todavía nosotros no nos hemos convencido suficientemente como para ir y comprar los productos. Sobre todo porque son más caros, **¿no?** **¿Sí?** Con lo cual pues sabemos sabemos que lo ecológico es más amigable con el medio ambiente, es incluso mejor para la salud. Tenemos bueno oye tenemos cierta... cierta cercanía, cierta sensación positiva pero... no hemos llegado aquí. No nos lanzamos a comprar los productos. Esa pata de la actitud que es la cognición son los conocimientos, las percepciones que un individuo recibe sobre un objeto sobre una marca, sobre un local, sobre un establecimiento, sobre un bar, sobre un restaurante, sobre... lo que sea (...) Las actitudes entonces se pueden cambiar desde un director de marketing desde una estrategia de marketing **¿podemos hacer que cambien los consumidores la actitud hacia nuestro producto?** Sí, lo acabamos de decir con estos ejemplos. Esto lo traigo como un ejemplo, no sé si es el mejor, sino... estáis de acuerdo buscáis otros muchísimo mejores para el jueves. TripAdvisor hasta ahora **¿qué era?** **¿qué es?** **¿qué es TripAdvisor?**

S: Un buscador de hoteles T: Sí. No solamente

euros. It doesn't matter. I don't know how much... an awful lot of money. But you can buy fakes for example from these websites and you can get a Louis Vuitton for...

(searching the web) For example, Louis Vuitton one hundred and eighty-eight, one hundred and eighty-seven. Gucci for one hundred and sixty-seven. So these so many different fakes that you can buy. And they're very- some of them are very good, the imitations are really very good. I had another website from last year and it's it's not open anymore so maybe, I don't think these are really legal. Hermes, **how much does an Herm- Herm- Hermes bag cost?** Again, we are speaking about three thousand, two thousand, four thousand, six thousand euros, and you can buy them from this store for one hundred and sixty-two. **Why? Why do we need to buy such a bag?** If we go to Zara we can also have a handbag for fifty euros, **why do we need to buy an Hermes brand or a Gucci brand?**

S: For the brand. To stand out.

T: To stand out because nobody would pay for a brand. Just I want to pay for the brand. But for the- not for that brand but for all the meaning of the brand. For all the status that the brand gives you. For all the eeehhh for what the brand represents. Otherwise we wouldn't go and buy a bag eeeh to China or to Turkey or we would never buy these fake brands. Take a look (Teacher scrolling down the website). Dior. Well, and this is only a... website for bags. You can of course find many fakes of eeehh of eeehhh clothes, apparel... (...) Yeah. These are the international brands. Well-known international brands. So when somebody wants- buys this bag, what they are buying actually is for one hundred and fifty euros the whole meaning of the brand. The status of the brand, that the brand gives you. All the values that are transmitting through the brand. Otherwise this has no sense. So we are really influenced by this sort of status eeehhh symbols. Eeehhh of course the meaning of money is completely different to... different consumers. If you have a lot of money really, two thousand euros may be- maybe not be a lot. Well, I think it's a lot in valor absoluto, but eeeh it can also be... but for some other peoples two thousand euros is something that is absolutely impossible to afford because it's just two months of their salaries eeehhh well...

Different social classes shop at different shops. **Is this true or false or is it true just to one- to some extent?**

es un buscador de hoteles, ¿no? No es simplemente es un motor de búsq- un motor...

¿Cómo?

S: Es un comparador

T: Es un comparador. Y ¿qué compara?

Compara precios...

S: Precios, calidad, opiniones

T: Calidad y opiniones. También es muy importante, ¿no? Cuando vamos a- queremos viajar y queremos buscar un hotel, un destino de vacaciones y muy importante elegir bien. Y TripAdvisor ¿qué era? Pues una página web. Entrabas en TripAdvisor y...

¿habían hecho algo de publicidad antes, hasta ahora? Yo creo que no. Yo creo que no habían hecho nada de publicidad. Por lo menos en los medios de comunicación masivos. Y la gente que lo conocía, lo conocería pero... otra tantísima gente no lo conoce. No sabe qué es lo que puede esperar de TripAdvisor. Por lo tanto... acaban de empezar una nueva campaña de publicidad. ¿Están creando la imagen que quieren para TripAdvisor? ¿Qué imagen teníais de TripAdvisor?

Table 33. Examples of skills and systems mode in Consumer Behavior lectures

Skills and Systems Mode	
Contabilidad Financiera (L1)	Financial Accounting (EMI)
Hasta ahora lo que hemos hecho ha sido ver una pincelada de lo que es la... la contabilidad. Hemos visto cuáles son las reglas de juego de la contabilidad- (...) Vale pues lo que vamos a ver hoy entonces es cómo enlazar un hecho contable- la empresa contrata a un trabajador, la empresa paga mobiliario por dos mil. Vamos a ver cómo ese hecho contable lo vamos a meter en el balance de comprobación o en la cuenta- en el balance de situación y en la cuenta de pérdidas y ganancias. Tiene dos fases. La primera fase es el tema cuatro, que vamos a ver hoy. El tema cuatro lo que hace es decirnos cómo se registran los hechos contables en los libros contables, ¿vale? Y luego en el tema cinco lo que vamos a ver es cómo de esos hechos contables registrados en los libros contables pasamos a hacer balance y la cuenta de pérdidas y ganancias que llamamos el cierre del ciclo contable. Por eso es muy importante la sesión de hoy, porque vamos a ver cómo se contabilizan las- los hechos contables en los libros contables. Bueno, entonces lo que vamos a ver es el concepto de partida doble. Es el tema cuatro.	So the financial statement the differences, we are doing a summary, <b>right?</b> So in the financial statement the differences between revenues and expenses, <b>right?</b> In the balance sheet, the basic accounting equation: the assets equals liabilities plus equity, <b>right?</b> And then the income statement. You have information of the income statement. The cash flow, we saw the cash flow the other day and we stopped here in the statement of change in equity. We saw the XX premium and the explanatory note. Ok. So the explanatory notes are- have the same format in all the companies, the explanatory notes are the same format. I mean there are twenty-five notes for the listed company and only thirteen notes in the smaller- medium enterprise companies, <b>ok?</b> And in all the same ehhh notes you will see the same information. I mean if you want to see this business, which the business of each company is, you have to go to note number one. If you want to see the distribution of the profit you have to go to note number three. If you want to analyze the... the... properties the non-current assets you will go to the

Este antes de que se hiciera el dinero, teníamos solamente una corriente monetaria. **¿Os acordáis que al principio de curso yo os decía** eehh tú tienes- Laura tiene tomates, yo tengo lechuga y los dos queremos hacernos una ensalada de tomate y lechuga pues yo le cambio mis tomates por sus lechugas y y solamente hay una corriente, que es la corriente de bienes, en este caso de productos de alimentación, **¿vale? ¿Qué pasa cuando incluimos el dinero?** Cuando incluimos el dinero ya hay dos corrientes. Por eso, la contabilidad moderna es lo que llamamos partida doble, que es lo que vamos a ver hoy. Vamos a ver los conceptos de las partidas dobles, vamos a ver los hechos contables, vamos a ver los libros contables, el concepto de cuenta y el concepto de saldo. Luego los criterios de cargo y abono, y por último vamos a ver el cuadro de razonamiento básico, **¿vale?** Y y quiero por favor que estéis concentrados porque hoy, insisto, es muy importante la sesión. Bueno la la partida doble, que también recibe el nombre este raro de anfiografía... (Students coming in) A ver si nos centramos. Es una un sistema de llevanza de la contabilidad que no inventó nadie. Hay gente que dice que la partida doble la inventó el fray Luca Pacioli este. Fray Luca Pacioli era un monje del siglo catorce italiano que- o del siglo quince italiano que lo que hizo fue contar en libros- en Suma Aritmética, que tenéis ahí, contar eehh lo que hacían los mercaderes que iba a la India con con armando barcos. Armaban un barco, iban a la India, el noble estaba sentado en su sillón y había que controlar eehh lo que llevaban y lo que traían esos esos mercaderes, **¿vale?** El... la la importancia de la partida doble es que cada hecho contable tiene dos impactos. Eso es muy importante. Cada hecho contable, dos impactos. Que no tienen por qué ser en la misma dirección. Ya veremos por qué. Para que podamos... para que para solamente, perdón, solamente podemos contabilizar en contabilidad- en los libros contables lo que se llaman hechos contables, **¿vale? ¿Qué características tienen los hechos contables?** Pues ahí veis (presentation). Puede ser dependiente o no de la empresa... eehh Miguel, **¿me puedes poner un ejemplo...? ¿Me puedes poner un ejemplo...de un hecho que no sea voluntario para la empresa?**

S: ...La crisis

T: Más concreto todavía. Porque esos son hechos económicos, pero no son hechos contables. Fíjate, la segunda carácter- la cuarta característica... Bueno, esos hechos

note number five, **ok?** You don't have to learn by heart the note but you have to know there are different notes and in the same note you will find the same information.

For example, in this case, you have the Telefónica Group and the notes number one you have the information about the group. You have Telefónica, S.L, this is the parent company and then the subs- the subsidiaries and this is the Telefónica Group, so **what kind of information can we see in these explanatory notes?** The consolidated or the individual financial statement? (..2) **What do you think** eehh I can't see your name.

S: Eehhhh

T: Tell me. In the Telefónica Group, in the explanatory notes of the Telefónica Group, **what kind of information can you find? The individual or the consolidated?**

S: Consolidated

T: Consolidated. **Why? (..2) What is the difference between the individual and the consolidated financial statements?** S: ...I think that in the consolidated statements XX...

T: Every company. Each company, separately. Ok. Well done. So it's- and it's not the same to analyze the aggregate information that only the information for one company, **right?** It's not the same. **Is it clear?** (.1) Ok.

no son- no afectan directamente- concretamente a la empresa. Que quiebra un proveedor, bueno puedes tener otro, no es un hecho que sea... bueno sí es un hecho que no depende de la voluntad de la empresa. Por ejemplo, un hecho más claro es que que se queme un almacén. Se quema un almacén de la empresa y eso no es una voluntad de la empresa, pero **¿es un hecho contable?** Sí. No todos los hechos contables tienen que ser voluntad de la empresa. La empresa quiere comprar una mercadería, la empresa quiere vender un producto, la empresa- también hay hechos contables que no son voluntad de la empresa. La segunda característica es que tiene que afectar al patrimonio de la empresa. O presente o futuro, pero tiene que hacer una afectación a la riqueza de la empresa, si no hay una afectación a la riqueza de la empresa, no es un hecho contable. La siguiente, que sean significativos, que tengan una cierta relevancia. Esto **¿cómo se sabe?** Pues cuando se está en una empresa, que hechos son significativos y qué hechos no. Si yo soy un fabricante de folios y fabrico miles de millones de folios al año y se pierde uno, **¿es un hecho significativo a contabilizar?** No.

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Table 34. Examples of skills and systems mode in Financial Accounting lectures

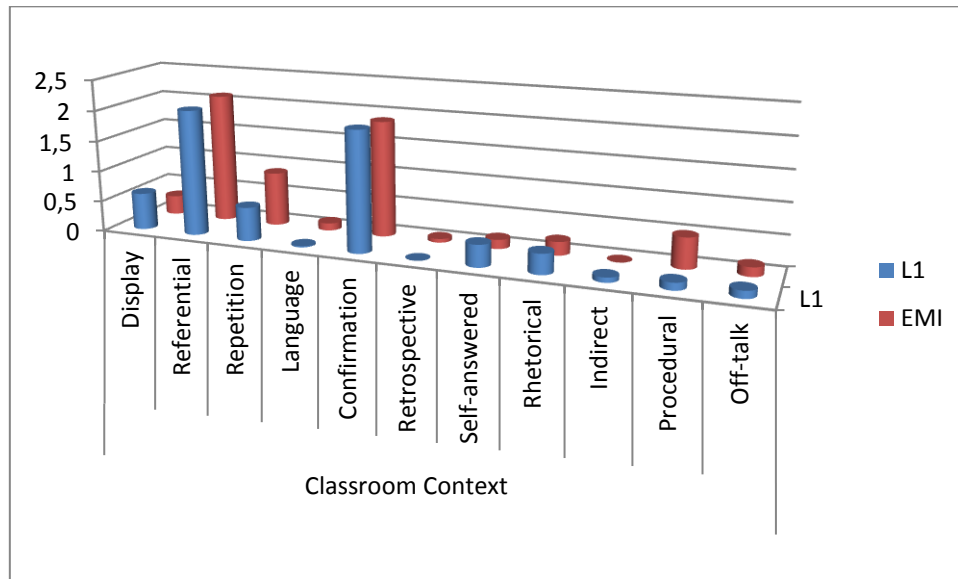
The main difference that seems to stand out in the comparison between L1 and EMI contexts is that self-answered questions are three times more frequent in L1-taught lectures. This result may come from the fact that, as exemplified in Table 33 and 34 above, teachers explaining through their L1 typically produce longer stretches of discourse. In the same vein, they seem to have the need to resort to self-answered questions as structuring devices so as to help them organize their discourse and articulate all their ideas.

Hence, **the use of ‘questions’ in these Skills and Systems mode is deemed to be in agreement with the pedagogic goals aimed at**, and as a result, they seem to complement each other and promote the teaching and learning experience.

The final classroom phases under scrutiny are examples of **Classroom Context mode**. What is sought in these phases within a lecture is to offer more

interactional space to students. IRF patterns then become looser and the teacher tries to step back to give some freedom for discussion and exchange of ideas to the audience.

A general description of the question types occurring during Classroom Contexts mode in the lessons analyzed looks as follows:



Graph 19. Questions in classroom context mode

According to this Graph, and unlike previous modes, *the questioning activity developed at these classroom phases is more varied*. **Referential questions** predominate over other categories, followed by **confirmation checks** in both L1 and EMI contexts; however, **display** and **repetition questions** rank in third and fourth positions **in the L1 lessons**, while **repetition** and **procedural enquiries** occur **in the English-medium classes**. Here is a more detailed breakdown of this distribution:

MODE	QUESTION TYPE	L1 LECTURES	EMI LECTURES
Classroom Context	Display	0.6	0.31
	Referential	2.05	2.11
	Repetition	0.55	0.88
	Language	0.02	0.12
	Confirmation	1.96	1.89
	Retrospective	0	0.06
	Self-answered	0.36	0.15
	Rhetorical	0.33	0.22
	Indirect	0.08	0
	Procedural	0.12	0.5
	Off-talk	0.12	0.15
Total		6.19	6.39

Table 35. Frequencies of questions in classroom context mode (‰).

Once again, **‘questions’ seem to work in favor of the pedagogic goals established for this mode.** Referential questions are a clear indication of the attempt to afford space for students and of the fact that opportunities to interact on a more or less even footing are granted. Confirmation checks in this case, do not necessarily intend to verify students’ comprehension, but it is the teacher who asks them to make sure that she is on the right track understanding learners’ contributions. Therefore, roles had been reversed even if just for a few minutes. Repetition questions also support this finding, since they are produced by the teacher in order to get a clarification and an assertion that she is grasping the information correctly. These confirmation and repetition enquiries keep the conversation alive due to the fact that even though students are taking part in a dialogue, lecturers need to keep fuelling the debate so as to sharpen the discussion, as can be seen in the instances below.

**Classroom Context Mode**

**Comportamiento del consumidor (L1)**

Si tuviérais que lanzar vosotros una marca, y buscar un referente publicitario, ¿buscaríais un referente anónimo o a alguien muy famoso?

S: Depende del presupuesto

T: No hay límite de presupuesto. Estamos hablando de estrategia. Aquí no hablamos de precios, hablamos de estrategias.

S: Un famoso

T: ¿Un famoso?

S: ...Sí

T: ¿Por qué? Justificar esa... Yo no lo tengo claro.

S: ...Ya el hecho de que una persona famosa anuncie cierto producto, va a hacer que la gente [quiera...] A ver yo creo que llega un momento que ya no piensas "este seguro que consume" [porque llega] un momento que dices "bueno está ahí" pero como que te da más credibilidad que si... te pueden poner una chica muy mona o un chico muy mono pero si es alguien famoso dices "bueno, mira, pues sí"

T: [Uuhmm] [Claro] Colgate utiliza muchos referentes. Utiliza muchos referentes que son dentistas. Y no sé si habrá algún dentista que podrá- podrá haberse lanzado o saltado a la fama pero el hecho de que sea dentista... cuánto tiempo lleva Calgón haciendo publicidad con alguien que es un súper especialista Y no le conocemos, ¿no? Sí ¿qué es ese señor? Un técnico de la lavadora.

S: Depende de... qué sector sea la marca. Depende de... Por ejemplo en un perfume, yo si fuese de marketing, cogería una celebrity. Por ejemplo en un dentífrico pues un dentista daría más credibilidad. Podría salir incluso XXX ¿Sabes?

T: Sí, sí, si yo lo que quiero es que argumentéis. Si yo saberlo más o menos, lo sé. Pero...

S: ...Por ejemplo en un dentífrico a lo mejor puedes hacer dos anuncios distintos, uno con un famoso y otro con un dentista para dar esa mezcla de credibilidad con...

T: Hombre pero si pones un famoso con una sonrisa perfecta, blanquísima, bueno, desde luego a mí me convence mucho más que si ponen al al típico... dentista que ya asocias a que te va a hacer daño. Yo desde luego preferiría un famoso con una sonrisa preciosa.

S: Por ejemplo para XXX o un perfume o por ejemplo para las eehh cuchillas de afeitar y todo eso es mejor un famoso que...

T: Pero ¿por qué? @@

S: ... Porque dan esa imagen de guapos

**Consumer Behavior (EMI)**

So, are they creating a positive attitude?

Towards their target group? (...2) (one student raises the hand)

Thank you (handing the floor)

S:... Maybe not because before-

T: I can't I can't hear you. Can [you speak...]?

S: ... Before TripAdvisor was XXX post an opinion. It was more like a personal thing. And now it might get more XX

T: [Uuummm]

S (continues): [...but ] in the personal context is...commercial... So for me [...]

T: [Yeah] Do you agree with her? (...1) Did you hear what she said? (...1)

S: I... I I don't agree [with her]

T: [You don't agree with her]

S: (continues) because I think [one of the points]

T: [Oh yeah yeah yeah (she forgot that the student was talking)]

S: (continues) one of the points of this advertising is to get more people to comment and give their opinions so you have more opinions on the internet and more information about the hotel. For me it's not creating a negative attitude.

T: Over there?

S: The revenue that...

T: Well that is definitely the the the the last objective. Sell more, they want more people to visit the page but they can't do it in- .... Let's say that they can communicate that message in very different ways. So what I'm asking you is if this way of communicating do you think create a positive attitudes in young in in in people who want to travel or not yeah.

S: I don't think it's that creative. I think it is very rational.

T: Uuuhmm?

S: ... That they XXX

T: Alright. Thank you.

S: Yeah XXXX when there are certain people visiting and using this website, hotels are gonna see it as a potential tool influence over less friendly and nice way of people to... telling I like this place, I don't like that place. It's gonna be a tool that is reliable and more influential by the XX and customers

T: Maybe but you are looking at the at the advertising as if you were a hotel, a company, now I'm trying you watch the watch the advertisement as a consumer. Somebody that hasn't- that has never heard about Tripadvisor and they see it today.

de... de estilo de vida a seguir	S: I think from consumers' point in the sense that they are referring to XX in consumer relationship. Therefore, I think that XXX other consumers that use that platform [XXX] I am just wondering about practical issues menaing for instance that consumers have different tastes and there are different agendas, different amount of money that they are spending so what is XXX criteria XX
T: Ya	T: [Uuuhmm]
S:... Y parece que si que si	S: Yes, you can choose the price you want to spend on one night and also they give the choice like to say you are going in a couple, you are going in a group of friends or just with your family or with a little children or...you have like filters you can use to...
T: ¿Cómo?	S: ... XXX or just being on your own?
S: ... XXX incentivan que tú también XXX a esa persona XXX	S: I used to do it on my own. Always. But I like to use those to compare in case there might be special discounts or ...that might be interesting, but usually eeee is cheaper on the official webpage of the hotel
S: Por ejemplo en Central Lechera Asturiana había anuncios que... el de Belén Rueda que se tira del barco y..	S: .... XXX is to look at the opinions of the people like we like this place or we don't or...
T: Sí, pero...	S: ....One of my problems with this kind of website is that I don't know exactly how much these sites are influenced by its creators because we don't know like if they put their most positive opinions about something or you know if they change it. And another thing is that many people don't have like... because there are so many different people who enter these sites, and a lot of people don't know what they can exactly get with their money. Many times they read all the comment and then they expect a five star hotel for I don't know twenty euros a night. [There are]
S: ... y luego está el de que sale el pastor	T: [I want...yeah]
T: Lo que pasa que el de Belén Rueda que se tira del barco es de Puleva, pero...	S: ...Opinions about hotels which is very good for for I don't know XX a particular class but they don't have any clue about what what they can actually get for the money they have. That's why I'm always very sceptical about these sites and I only use them to actually see if they have pictures, like people make pictures by themselves. But I don't comment anymore because many of them XXX
SS: [[@ @ @]]	
T: Pero vamos, podría haber sido de Central Lechera Asturiana y entonces uno es Belén Rueda y otro es el el el @ @ @ el que está en el prao, pero son distintas marcas. Uuuhhmm ¿qué hacemos entonces? Algunos tendrán ventajas, tendrán inconvenientes pero desde el punto de vista estratégico de marketing	
S: Se combinan las dos. Por ejemplo no sé ahora mismo cuál es que salía Anne Igartiburu y un dentista y que decía “este es mejor porque tiene no sé cuántas ventajas” Entonces te mezcla la celebrity con el profesional.	
T: Ya.	
S: ... O por ejemplo el maquillaje también. Max Factor o [...] Creo que Pantene, que salía un estilista y me parece que salía [Paula Echebarría] o alguien así. Y Max Factor también te combina el maquillador desconocido o otros que sale famoso. Y en algunos salen los dos. “Esto te ilumina, esto te da no sé qué”	
S: [Loreal]	
T: [Uuuhmm] Perfecto. Y así...	
S: Y ya lo compramos	

Table 36. Examples of classroom contexts mode in Consumer Behavior lectures



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**Classroom Context Mode**

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**Contabilidad Financiera (L1)**

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T: ¿Qué tendría que hacer entonces este club para... para...para sobrevivir? A ver venga...Tú eres el gestor.

S: Pues... vender jugadores

T: Bueno, ahí en marcas podrían estar los jugadores pero claro, si vendo los jugadores, ¿quién hace el show? ¿quién quién... tú y yo nos ponemos ahí en pantalón corto a correr detrás del balón [o qué]?

S: [... La cantera]

T: No, pero vamos a pensar, que estamos aquí para pensar. O sea hay algo más allá de elaborar el balance y la cuenta de pérdidas y ganancias, somos gestores de empresa

S: A largo plazo no te pago. Y ya está

S: Hombre, y a la cárcel

T: Otra opción, vale. Esa sería una opción. Vale. Vamos al banco, les convencemos y... y... y nos alargan el plazo. Otra opción

S: Cambiar de gestores porque...

T: Vale, ¿y...? ¿Qué hacen los nuevos gestores?

S: Vender las construcciones

S: El terreno

T: Por ejemplo. Por ejemplo, puede vender los terrenos, pero claro, si vende los terrenos tendrá que alquilarlos. Aumentará sus gastos. Tiene que haber un equilibrio (...)

S: ¿Pero para qué vas a ceder los terrenos si no los vas a utilizar?

T: ¿Cómo?

S: ... Dices-

T: Hombre, tendrás que jugar en algún sitio, ¿no?

S: Te cede el ayuntamiento

T: No, pero ceder significa que se los das en depósito pero lo sigues usando tú porque sino, ¿dónde vas a jugar?

Bueno, es una garantía ahí que puede- que puede deshacer en su momento. Puede venderlo a un jeque árabe. ¡Yo que sé! Otra opción a ver que he oído por ahí otra opción. Puede hacer una ampliación de capital. ¿Por qué no? Puede emitir más acciones para tener liquidez y con eso pagar las deudas. Muy bien. Más opciones.

S: ¿Emitir acciones?

T: Sí, aumenta el capital... ahora a ver a quién se la cueles

S: Eso es lo que te iba a decir

S: ¿Quién a va a comprar?

T: Bueno, los forofos del Betis seguro que quieren que el Betis no desaparezca. Está jugando también con las emociones... con otros temas que no son puramente rentabilidad económica, ¿vale?

SS: [[XXX]]

T: Eso es. ¿Qué más? Ahí por la línea esa, como decía Alba. ¿Qué más puede generar liquidez?

SS: [[XXX]]

T: No way! No, eso no me vale @ Con obligaciones. Puede emitir deuda también. El problema es ¿más deuda? Sería más complicado porque la deuda si emites obligaciones, las tienes que remunerar. Entonces...

S: Si lo principal que tiene que tratarse de quitar es la deuda y los intereses que está pagando

T: La deuda y los interés- la deuda es exagerada para la... para la... para la envergadura, para la estructura del del del de la empresa. ¿Cómo será el... el... el fondo de maniobra?

S: Negativo

S: Cero

T: ¿Negativo?

S: ... Sí

T: A ver... ¿cómo se calcula? (...6) Activo corriente menos- activo corriente cincuenta mil menos cero. No hay deuda a corto plazo. Entonces ¿el fondo de

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maniobra...? (...2) Es positivo. Cincuenta mil. ¿Entonces? Esta empresa en cuanto a la gestión a corto plazo, ¿tiene problemas?

S: No

T: No necesita financiación externa. Por- hoy por hoy, ¿vale? Porque no tiene deudas a corto plazo. Lo que pasa es que el futuro...

S: Pero si va a necesitar financiación futura

T: Ya... Bueno, pero ahora mismo, la situación en la que está ahora mismo no. ¿Sí?

¿Lo ven? (...2) ¿Sí? Pues así es como vamos a gestionar las empresas.

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Table 37. Examples of classroom contexts mode in Financial Accounting lectures

As seen in the examples above, the oral collaboration of students increases significantly. In spite of this, teachers seem to feel the need to ask 'questions' to spur the debate and also develop the conversation by adding new remarks that students have not taken into consideration and should be clarified. These instances are not pure models of this mode, since it is expected that students possess the content and language knowledge coupled with the willingness to generate debate among themselves in a respectful and enriching fashion. Yet, there is a remarkable finding that should not be overlooked even if it appears unnoticed in the distributions of frequencies shown in Table 35 and Graph 19 above. *Classroom Context modes are extremely scarce* in the data examined. The few cases encountered are similar to the ones displayed above, and in the case of the L1 Financial Accounting subject, the instance provided above is actually the only example found in the data, which means that *there are virtually no instances of these stages in the English-medium Financial Accounting lecture*. While it is true that the nature of the Consumer Behavior lessons as a subject seem to offer more opportunities for discussion due to the more subjective characteristics of the content dealt with, this does not rule out the chances to hand over to students some more interactional space in the Financial Accounting classes. As a crucial pedagogic goal, *it is deemed essential for the learning process to arrange favorable circumstances and specific moments during the lectures in which new concepts, ideas and opinions are brought about by students and explored as an endeavor to foster critical thinking and cater for all students' learning needs*. Classroom context mode should therefore be taken as lecture slots devoted to doing so, even when interactional exchanges are not totally managed by the audience and the

teacher would have to step in and organize and monitor these classroom conversations. This mode could present itself as effective instances of ‘space for learning’ (Walsh & Li, 2013) where interactional competence is maximized by the promotion of dialogic and engaging participation in which learners may feel safe to participate and take risks (see section 4.2. for more information on ‘space for learning’).

### 6.6. Summary of most significant results

In this section of the study the most relevant findings explained above are summarized. In the first place, general results are introduced; in the second place, more concrete findings regarding ‘discourse strategies’ and ‘questions’ are provided.

#### 6.6.1. General results

- Lectures delivered through English seem to be slightly longer than those taught through Spanish. However, lectures conducted in Spanish contain a higher number of words (see section 6.1. for further analysis).
- All of the ‘discourse strategies’ (except for circumlocution and word coinage) and most of the types of ‘questions’ found in university teacher speech are statistically significant. This finding suggests that differences may be related to the choice of language (Spanish or English) used by teachers as the medium of instruction through which content is delivered.
- As a consequence, it seems that lecturing through a foreign language (English) seems to require a higher cognitive and linguistic effort from the teachers, which translates into the need to use more time to think about the message and the ‘discourse strategies’ necessary to get the information across. This fact may raise the question of whether ‘discourse strategies’ are, therefore, somehow associated with lower linguistic ability and fluency (see section 6.1. for further analysis).

- A total number of thirteen different ‘discourse strategies’ has been identified and in spite of the fact that their occurrence and frequency of use seem to diverge regarding the language used as the vehicle of instruction, tendencies in both languages present similar patterns (see section 6.1. for further analysis).
- ‘Discourse strategies’ seem to be key ways of scaffolding learning in class and supporting students’ learning and lecturers’ teaching processes since they allow participants to access knowledge from varied perspectives inasmuch as assorted alternative routes to arrive at an intended meaning are provided; thus, facilitating understanding.
- Strategic behaviors do not only vary greatly when the language of communication is compared, but also as the result of lecturers’ own teaching styles and personal discursive traits (see section 6.1. for further analysis).
- In addition, language proficiency does not seem to be a transparent sign of language sensitivity. In fact, the informant that seems to be more proficient turns out to be less language sensitive, while the most language sensitive one happens not to be as proficient. This conclusion bolsters the belief that the training course that lecturers could benefit from should not be targeted to improving their language level, but their metalinguage awareness and their pedagogical knowledge.
- The needs arising from delivering contents through a foreign language (English) seem to differ from those encountered when lecturing through the mother tongue (Spanish) (see section 6.1. for further analysis). In L1 lectures the prevailing purposes for the lecturers’ use of ‘discourse strategies’ seem to be gaining more time as they speak and modifying language to better achieve their linguistic objectives. In contrast, the leading motivation in the EMI classes is offering lecturers wider linguistic

choices to carry out their intended communicative goals (see section 6.1. for further analysis).

### 6.6.2. Results related to discourse strategies

- Fillers are the most pervasively used strategy in lecturers' speech. They seem to be a particular trait of the oral mode of language and tend to function as devices to gain extra time, signs reflecting the on-going thinking process of the speaker and as hesitation mechanisms. Fillers are more commonly employed in L2 than in L1 lectures (see section 6.2.1. for further analysis).
- Retrieval is strategy typically used to increase accuracy and seem to be transparent signs of teachers' cognitive processes and signposts of the mental translations of their thoughts into words. They are slightly more exploited in L1 than in L2 lecturers' discourse (see section 6.2.2. for further analysis).
- The use of restructuring seems to be driven by the following reasons: being more faithful to the original planned communicative objective and elaborating on previous messages. Therefore, this strategy helps the lecturers be much more precise in their delivery of content and provide students with more rigorous information and possible language gains. They are more recurrent in L2 than in L1 lectures (see section 6.2.3. for further analysis).
- Repetition is a much more pervasive strategy in L1 than in L2 teacher discourse and its uses vary greatly from one lecturer to the other. It seems to be a characteristic of the spoken mode of language and is typically drawn on to grab students' attention, gaining some extra thinking time, emphasizing and clarifying relevant information, and developing further ideas. The use of repetition seems to be largely influenced by students' participation, which is one of the reasons why this strategy

promotes the interpersonal component of lectures among participants (see section 6.2.4. for further analysis).

- Omission stands out in lectures taught through the mother tongue (Spanish) and is less employed in EMI although uses are shared in both contexts. This strategy seems to be common in the oral mode of language and lecturers make use of it when all participants share or are familiar with the context of culture and/or situation so that information is obvious and does not require further elaboration, when they do not succeed in finding the appropriate words, and as elicitation tools that with raising intonation prompt students' participation (see section 6.2.5. for further analysis).
- Self-repair strategies nearly double their use in EMI lectures as opposed to L1 classes; however, they also take place when lecturing through teachers' mother tongue. Consequently, their occurrence may not exclusively be caused by speakers' low linguistic command or language difficulties, but also by the fast connection between thinking processes and their linguistic realization. Their functions do not differ regarding the language of instruction nor lecturers' own personality (see section 6.2.6. for further analysis).
- Code-switching is a scarce strategy in L1 lectures, but has noticeable presence in L2 discourse. Besides, teachers make distinctive uses of this strategy. On the one hand, in EMI lectures it is drawn on when (i) words cannot be found in the L2, (ii) confirmation from students is sought, (iii) asking for help may disrupt the flow of the lecture, (iv) the prime sources or classroom materials are rendered in the other language, (v) the lecturer talks to herself, (vi) students are told off, (vii) in managerial and procedural stages of the lectures especially undergoing technological problems, (viii) it is not clear that students are understanding the discourse being unfold, (ix) cultural matters emerge, (x) it is consider fundamental to offer the Spanish language equivalent. On the other hand, in L1 lectures, code-switching appears in teachers'

discourse in the form of loanwords (see section 6.2.7. for further analysis).

- Message abandonment is more pervasive in EMI lectures than in L1 ones. It tends to occur as the consequence of external factors causing the teacher to stop talking, such as students coming in late or noise in the classroom; although it also happens when the lecturer changes her mind and drops out the topic at hand through not considering it important at that point of the lecture or not really knowing/wanting to proceed that way (see section 6.2.8. for further analysis).
- All-purpose words are more recurrent in L2 discourse than in L1, primarily due to the fact that lecturers seem to have a wider repertoire of language items that denote specificity and generality in their mother tongue (Spanish). This linguistic restriction in the L2 makes them resort to the use of umbrella terms and more basic concepts (see section 6.2.9. for further analysis).
- Foreignizing is one of the less used ‘discourse strategies’, which may signal that lecturers have a good command of the languages used and do not need to coin any word deriving them from any other better known linguistic system. It is true, however, that instances showing the influence of Spanish over English and vice versa have been found in lecturers’ speech (see section 6.2.10. for further analysis).
- Approximation is hardly used in teachers’ classroom discourse and on the occasions in which it is used, it tends to be more predominant in EMI lectures than in L1 ones. This strategy happens especially when some linguistic items are not readily available at the moment of speaking and they have to make use of, for example, hyperonyms to get close to the intended meaning (see section 6.2.11. for further analysis).

- Circumlocution appears to be a hardly used strategy in teachers' discourse, and the higher number of instances takes place in L2 speech. Lecturers draw on it to compensate for a one-off linguistic shortcoming, although in these cases, there seems to be a preference for code-switching instead. Circumlocutions seem to be better exploited in teachers' L1 and appear as not statistically significant in the current study (see section 6.2.12. for further analysis).
- Word coinage instances have only been found twice in the corpus. This may be the main reason why this strategy is not statistically significant in the study (see section 6.2.13. for further analysis).

### 6.6.3. Results related to questions

- 'Questions' are the most exploited discourse strategy in the corpus analyzed (see section 6.3. for further analysis).
- The most recurrent question types asked by lecturers are confirmation checks, display questions, referential questions, self-answered questions, procedural questions and repetition enquiries (see section 6.3. for further analysis).
- A minimal number of confirmation checks generate students' participation mainly because they tend to be used as instinctive and automatized words losing their prime function of verifying whether the audience is following teacher's explanations. EMI lectures contain the highest number of confirmation checks as interaction triggers when compared to L1 classes (see section 6.3.1. for further analysis).
- Overall there is a tendency to use a higher number of display questions than referential ones in all lectures. Besides, the responses that these two types of 'questions' elicit from students are characterized by being very short or limited. The reason behind this finding could be the fact



that teachers usually formulate closed-ended questions. In addition, lecturers frequently utter chains of 'questions' that generally restrict students' opportunities to engage in extended discourse. As a consequence, the number of 'questions' produced by lecturers is not a transparent sign of classroom interaction (see section 6.3.2. for further analysis).

- The academic discipline (field in SFL terms) largely determines the type of 'questions' formulated in class: Referential questions predominate in Consumer Behavior lectures, while display questions outnumber referential ones in Financial Accounting (see section 6.3.2. for further analysis).
- Consumer Behavior lectures present a wider variety of cognitively demanding questions when compared to Financial Accounting classes. Nevertheless, the bulk of 'questions' asked in both courses falls within the cognitively undemanding types, usually addressing factual information (see section 6.3.2. for further analysis).
- Self-answered questions usually function as discourse structuring devices that help teachers in their delivery of content, and as topicalizers that introduce new ideas (see section 6.3.3. for further analysis).
- Language questions tend to be highly, although not exclusively, used in EMI lectures and are more frequently used by Lecturer A than Lecturer B. They seem to emerge as part of the most horizontal type of discourse, that is, when BICS are required. Besides, they seem to always generate fruitful interactional exchanges between lecturers and students that lead to significant negotiations of meaning. The uses of this question type reflect that language expertise authority is not automatically expected from lecturers (as noted by Smit, 2010; Dafouz, 2011; Hynninen, 2012), and that classroom roles are often reversed as

students take momentarily over as language informants (Dafouz & Sánchez, 2013) (see section 6.3.5. for further analysis).

- Content is foregrounded over procedural matters as instructional questions outnumber regulative ones, irrespective of the language of instruction (see section 6.4. for further analysis).
- Display and self-answered questions occur more recurrently in L1 discourse, while confirmation checks and referential questions predominate in L2 speech. This seems to result from the fact that in L1 classes teachers devote more interactional opportunities to verifying students' knowledge of content and they also seem to elaborate more on their explanations. On the contrary, in EMI lectures teacher questioning activity is geared towards confirming understanding and engaging the audience in the lecture by means of more involved and subjective questions (see section 6.4. for further analysis).
- Generic features of lectures seem to override differences in the disciplinary culture as questioning practices may disclose a general macro-structure, i.e. a common uniformity, that governs lectures and transcends academic disciplinary culture (as also found in Dafouz & Sánchez, 2013: 144) (see section 6.4. for further analysis).
- In the corpus analyzed the use of 'questions' seems to go hand in hand with the lecturers' pedagogical goals in Managerial, Skills and Systems and Classroom Contexts modes. In contrast, 'questions' could be better exploited to support these pedagogical objectives more effectively in Materials mode (see section 6.5. for further analysis).
- Classroom Context mode where interaction, negotiation of meaning and critical thinking processes, i.e. 'space for learning' (Walsh & Li, 2013), could be enhanced barely take place in lectures, irrespective of the

language used as medium of instruction and the academic discipline taught (see section 6.5. for further analysis).



## 7. Conclusions and Pedagogical Implications

### 7.1. Linguistic conclusions drawn from the research

#### 7.1.1. Regarding discourse strategies

A wide plethora of 'discourse strategies' resulting from lecturers' discourse at tertiary level has been found in the sixteen lectures analyzed, namely, message abandonment, circumlocution, approximation, all-purpose words, word coinage, restructuring, foreignizing, code switching, retrieval, repetition, self-repair, fillers, omission and 'questions'.

The highest number of these 'discourse strategies' tends to occur as achievement or compensatory practices by which lecturers seek alternative ways to attain their communicative goal through modifying language. The second most recurrent discursive strategies involve the use of stalling or time-gaining devices that, as their name indicates, are likely to secure some extra time mainly to think and figure out the best wording to realize lecturers' thoughts. Finally, avoidance or reduction strategies, which allow the speaker to abandon the current intended verbal message, are employed to a much lesser extent. This last fact could be interpreted as a positive finding considering that teachers' main objective is to deliver information. For this reason, opting for abandoning the transmission of knowledge, especially if originated by linguistic obstacles, is not deemed as an optimal strategy.

From the EFL viewpoint adopted in this study, L1 language users stand as the linguistic models that these lecturers, as L2 language users, try to mirror and eventually reach in terms of their mastery and command of the language. When the large variety of 'discourse strategies' appearing in teachers' discourse is examined, it becomes evident to the eye that certain strategies would function as more favorable linguistic tools to grant the ultimate goal of successful communication (see Figure 12 below). Taking this fact into account, omission and message abandonment would be practices which could be removed from teachers' linguistic repertoire since they do not help in the achievement of the

intended communicative objective. However, there are many other discursive practices that could be employed as alternatives and which seem to be more advantageous. That is the case of the use of all-purpose words, code switching, foreignizing and word coinage. The last three strategies can lose their potential usefulness if the audience does not share the lecturer's language. Put simply, if the teacher switches from English, which is the language of instruction, to her L1 but students do not have any knowledge of that language, communication would fail. A similar situation would happen if the teacher resorts to foreignizing or word coinage strategies using an unknown language for the students. Therefore, the role of English as a lingua franca places some extra communication difficulties that lecturers need to be aware of<sup>23</sup>.

The kind of strategies that seem to assist lecturers in their delivery of contents in a more or less efficient way but always attaining their final transmission are retrieval, restructuring, repetition, self-repair, approximation, circumlocution and fillers. Although these linguistic behaviors entail online linguistic adaptation and modification of forms and structures, and in some cases a lack of accuracy (as in the case of approximation and circumlocution), they mediate in teachers' verbal production offering alternative language solutions that conclude with the conveyance of the intended information. As argued below, teachers could then profit from a specific training in the use of these most optimal strategies.

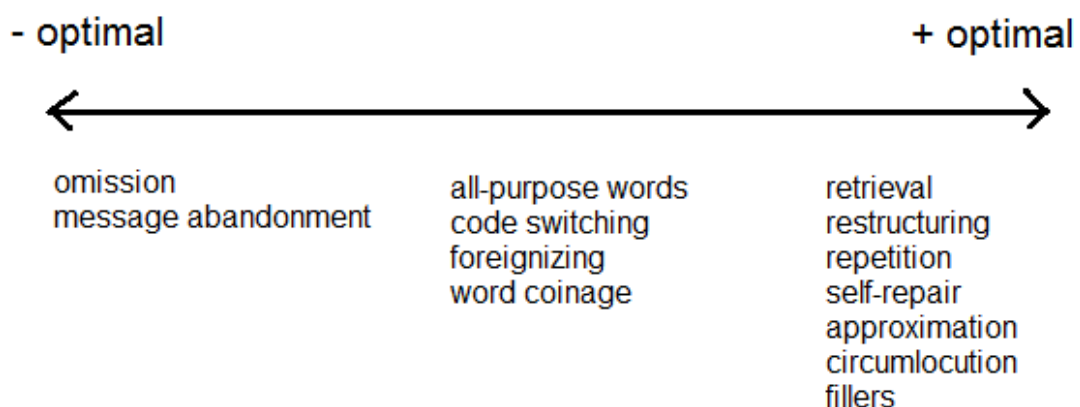


Figure 12. Continuum of discourse strategies (own source)

<sup>23</sup> Although code-switching may not be regarded as one of the most optimal strategies to deploy in the context of this study because of its particular educational and academic circumstances, code-switching or translanguaging can be a highly optimal discursive tool in other contexts. See Canagarajah (2011) and Creese & Blackledge (2010) for examples of such situations.

One of the most significant findings to emerge from this study is that the language of instruction seems to largely determine lecturers' use of discourse in general and discursive strategies in particular.

The results of this investigation show that lecturers seem to draw on the very same types of strategy, but they *prioritize* one over another depending on whether they teach through their mother tongue or their foreign language. This is why the strategies identified as part of teachers' output are typically common to all lessons, but their frequencies of occurrence differ in L1 and EMI classes. More specifically, while achievement or compensatory strategies seem to prevail in EMI lectures, avoidance or reduction and stalling or time-gaining strategies dominate in the L1 classes. This finding suggests that each learning scenario exposes the lecturer to distinct teaching challenges regarding not only their personal communicative needs, but their students' understanding and learning necessities. It is precisely the use of 'discourse strategies' that seems to answer and cater for the different discursive needs emerging when delivering contents through each language.

Following this line, the types of strategies belonging to the linguistic repertoire of lecturers are just as varied in both contexts; however, these strategic practices are more frequently drawn on in English-medium lectures, which overall record a larger number of strategies (94.22) per 1,000 words than L1 lessons (87.2). This may be the reason why it has been found that lectures delivered through English are bound to be longer, probably because there is a higher tendency to produce roundabout speech by means of modifying language to suit teachers' own desire and communicative goals. Therefore, taking into account that lecturers have similar English proficiency and that they teach the same contents in the L1 and EMI lectures analyzed, differences arising in the use of one or another discursive strategy may be closely dependent on the challenges that the language used as the medium of instruction imposes in each context.

With reference to the types of ‘discourse strategies’ employed in L1 and EMI environments, evidence from the study has disclosed that lecturers always tend to choose in favor of risk-taking behaviors. Considering that in the context of this study risk would mean failing to either convey an intended message or be understood when doing so, teachers generally opt for conquering the potential communicative problem and facing it by uttering achievement or compensatory strategies rather than selecting the easier option of preventing the problem through avoidance or reduction strategies. This risk-taking trend is present in both educational contexts, although there seems to be more avoidance in L1 lectures.

When the analysis was undertaken, it was found that *lecturers’ own teaching style and language idiosyncrasy* were also relevant drivers influencing the use of ‘discourse strategies’. Consequently, although the language used as the vehicle of instruction was a main variable considered for the research, new insights derived from results have set the sights on precisely the teaching style, personality and linguistic personal traits as additional variables considerably impacting lecturers’ discursive behaviors. Despite each person possessing their own lexical and linguistic idiosyncrasy, when each strategic practice was thoroughly scrutinized, a similarity in lecturers’ motivations behind the use of the majority of ‘discourse strategies’ was identified; however, some of them clearly manifest contrasting purposes. For example, fillers and repetition seem to be a personal trait of the discursive style of Lecturer A, and when it comes to code switching, while Lecturer A tends to resort to Spanish when she lacks a word or expression in English, when she talks to herself, when she has to scold students and when technological issues affecting the flow of the lecture appear. Lecturer B, in turn, changes languages for the deliberate aim of offering students equivalent terminology in both codes. Both lecturers share the alteration of languages when the resources and materials used in the classes ask for it, and produce English loanwords as part of Spanish discourse as a rooted behavior in Spanish communication.

Strategies such as fillers, retrieval, restructuring and self-repair seem to stand as obvious indicators of the cognitive processes that lecturers undergo



when delivering contents. With the exception of retrieval instances, which dominate L1 lectures, the remaining strategies are more pervasive in EMI lectures. This may imply that the mental processes that allow teachers to decide what to explain and how to do it through putting thoughts into words could take a higher cognitive toll when the means of communicating is a foreign language, although it is not exclusive of this context since, as mentioned before, it should not be forgotten that these strategies also occur through the L1 of the speakers, albeit not so often. Therefore, discursive practices act as overt portholes on the covert cognitive behavior of the lecturers, letting us infer how the lecturers are thinking and coping (Candlin, 1983).

Keeping in line with the significant findings regarding 'discourse strategies', evidence has been found that some of these strategic practices barely appear in lecturers' speech in spite of their potential usefulness when delivering information. This is the specific case of approximation and circumlocution, which happen to be two of the least frequently employed strategies in the lectures examined.

### 7.1.2. Regarding questions and their pedagogical function

'Questions' are the most pervasive discourse strategy found in teachers discourse in both L1 and EMI contexts and that is the main reason why they have been object of a more detailed analysis. As was the case with the remaining discourse practices, a wide array of different question types have been found in the corpus of the study; the most recurrent ones being confirmation checks, display, referential, self-answered, procedural, repetition and language questions.

The paramount functions fulfilled by them seem to be in accord in L1 and EMI lectures, although there are some results that are significant enough to be underscored once again. *'Questions' are more frequently deployed in EMI lectures than in L1 lessons*, probably due to the fact that the language of

instruction is the foreign language of the lecturers. This becomes evident in the higher use of procedural questions and confirmation checks in these lingua franca settings. Teachers seem to have the need to corroborate that students are understanding them and following the course of the lesson, and ‘questions’ are likely to be useful tools to verify this. The higher predisposition towards the use of off-task enquiries in L1 classes seems to support this finding as well. Therefore, it is quite clear that the language of instruction somehow influences teachers’ questioning patterns.

In general, teachers’ questioning activity in L1 lessons hints that they use enquiries first as confirmation devices to check students’ knowledge of subject content, and second as discourse structuring devices to guide themselves through the ongoing speech. In contrast, lecturers’ main motivation for the use of ‘questions’ in EMI classes is to check students’ understanding of concepts and procedures and to engage the audience in the topics at hand. Therefore, it seems that the needs that ‘questions’ try to cater are different in each teaching context; which is very much in line with what results revealed in terms of the purposes of use of the other ‘discourse strategies’.

Moreover, *instructional questions prevail over regulative ones*; thus, showing that discipline content is given a greater weight and priority than procedures or language matters. This finding is not surprising if it is taken into account that EMI is characterized by an unbalanced equilibrium between content and language; with a dominance of the former over the latter (see section 2.3.6.3.). In any case, this finding confirms this well known tendency.

The most striking differences in the use of ‘questions’ are not limited to the L1/L2 contrast, but the apparent result of discipline disparity. For instance, display questions overshadow referential ones in both L1 and L2 lectures. However, while the number of referential questions outnumbers display ones in Consumer Behavior lectures, the opposite is discovered in Financial Accounting classes. As a consequence, it could be stated that the nature of the disciplines as well as the teaching style and personality of the lecturers may once again be reflected in the use of ‘questions’. On the one hand, Consumer Behavior is a

much 'softer' subject where discipline topics can be discussed and analyzed in a more subjective fashion. In fact, classroom dynamics revolve around the analysis of commercials and students' personal opinions on them. Conversely, Financial Accounting looks like a 'purer' discipline governed by legal rules and following numerical procedures as dictated by financial policies. Therefore, there is little space for personal interpretation, instead students learn and practice with mathematical problem-solving tasks that typically have a closed and fixed solution. Consequently, those 'questions' allowing more personal contributions and debate, such as referential questions, tend to occur more frequently in Consumer Behavior; whereas enquiries that focus on the grasping of particular concepts are more recurrent in Financial Accounting. All in all, it seems that 'questions' reflect disciplinary differences.

Findings also highlight the fact that there seems not to be a direct correlation between 'questions' and interaction, as suggested in other previous studies (Sánchez García, 2010; Dafouz & Sánchez García, 2013). The majority of the 'questions' asked by lecturers tend to go unanswered, which signals plenty of missed opportunities regarding negotiation and co-construction of meanings. The factors that seem to lead to such lack of interaction range from students' ignorance of what is being asked to teachers' unconscious prevention of replies. This could be notably improved by two factors: First, provision of longer waiting time on the part of the teachers, so that students have more space to think and respond; and second, more effective question chains by lecturers since they tend to ask many 'questions' consecutively but narrowing down students' opportunities for extended discourse as 'questions' start being referential and open-ended but turn out to be closed-ended ones; thus limiting students' output to a "yes" or a "no".

Another potentially significant finding obtained in this study concerns the fact of becoming aware that knowing the function of 'questions' or the extent to which they trigger communicative exchanges between classroom participants is as important as realizing the extent to which 'questions' serve their purpose at a specific point of a lecture (Walsh, 2011). Because of the fact that enquiries are discursive tools with the potential to help teachers achieve their teaching goals,

it is relevant for lecturers to make sure that their questioning practices match their pedagogical aims throughout their lecture development. In the lessons analyzed, the use of 'questions' and the pedagogical objectives of the lectures seem to be aligned in most of the cases, although at certain phases, such as in Materials mode, enquiries could be better exploited to support and enhance those aims. This calls for some specific teacher training, as will be suggested later on in this chapter.

A final observation worth pointing out is that, as an outcome of EMI, students seem to gain a new role in class: That of language informants. Teachers' questions addressing language matters are very common in the lectures explored. This could be tied to the fact that they are not language experts but content specialists. However, it is a positive finding to discover that teachers are not taken aback by their occasional language difficulties and, instead of placing more pressure on themselves, draw on their students for assistance. This linguistic negotiation could represent an actual language micro-lesson since language matters are being negotiated and discussed among participants. In most of the cases as observed in the present corpus, they end up successfully arriving at the exact forms or structures required to communicate the intended meanings as a result of the co-construction of knowledge (see section 2.1. for more on social-interactionism). Besides, such collaborative instances may unveil a change from the traditional conception of the teacher as the all-knowing figure in the classroom to a primary knower that transmits and informs his/her expertise with the audience as part of a two-way and mutual teaching and learning process.

## 7.2. Pedagogical conclusions drawn from the research

### 7.2.1. Regarding linguistic matters

Despite results yielding different frequency rates in teachers' use of strategic devices, the use of one strategy over another or a higher preference for the use of 'discourse strategies' does not make one lecture or one lecturer excel. The

most important issue from a teaching perspective is the propositional meaning that the teacher conveys and negotiates with students. In other words, if by using a particular kind of strategies, leaving others aside, the lecturer succeeds in communicating and facilitating possibilities for learning, it may be a successful stretch of discourse. Similarly, if the teacher uses fewer strategic practices but meanings reach the audience properly and students' learning is enhanced, the employment of 'discourse strategies' may be regarded as efficient and fruitful. This seems to be conducive to the finding that lecturing through a foreign language seems to take up more time than lecturing through a mother tongue, but, as just concluded, the remarkable point is that lecturers manage to deliver the same message in equally comprehensible ways irrespective of the time and resources used (Thorgesen & Airey, 2011: 214). 'Discourse strategies' are different means to reach the same end: Effective teaching practices that lead to successful students' learning.

### 7.2.2. Regarding teachers' awareness and training

Since in EMI there is no explicit focus on form, teachers are responsible for providing fine-tuned L2 input that will guarantee students' language learning success. In addition, this will be accompanied by the learning of academic content knowledge as it is also conveyed through that input. What all this means is that lecturers must be aware of the kind of output that they produce as classroom discourse since it has the power to either facilitate or hinder students' learning development. However, lecturers, at least the ones analyzed in this case study, tend to be content experts with no specialization in the language field. Consequently, it is deemed crucial to help teachers develop an awareness of their teacher talk and its powerful influence on interaction and learning. This awareness is meant as a deeper understanding and more conscious use of language (Walsh, 2006a: 135). It is therefore close to the conscious process of "making the right choice at the right time" that van Lier (2000) referred to as 'mindfulness'.

The present research has been able to obtain significant results from the analysis of teachers' use of 'discourse strategies' as part of their classroom

discourse in order to throw some light on the kind of potential training that teachers could benefit from regarding the improvement of their teacher talk so as to be better at delivering content. First of all, it could be quite evident that although lecturers seem to have an appropriate linguistic command when it comes to their discipline-specific terminology and language structure, they sometimes lack mastery of classroom language. Second of all, teachers seem to lack a conscious awareness of the language that they employ when lecturing and the plentiful resources that they can actually draw on to ease and improve their communication in the classroom. As particular examples taken from this research, teachers could be trained on the use of 'discourse strategies' such as approximation or circumlocution, which they barely use, and could definitely become suitable linguistic tools to convey meanings. Besides, they could also be trained to reflect on their own linguistic practice in relation to the pedagogical goals that they pursue in their lectures. For example, by acquiring a better understanding of the type of 'questions' that they can use and the purposes that each type helps to fulfill, they can exploit their teaching to a greater extent and, consequently, they can boost students' learning opportunities.

All in all, this research brings to light the imperative need to enhance teachers' discourse awareness through the exploration of their linguistic repertoires and critical self-evaluation (Walsh, 2006a; Mann & Walsh, 2013; Walsh & Mann, 2015), which will without doubt provoke changes in the way teachers use language for lecturing; thus, hopefully generating positive effects on students' learning.

### 7.3. Limitations of the research

The first and most important limitation encountered in the present research has to do with the limited sample size. It was not an easy task to find lecturers that would teach the very same content through two different languages of instruction and who would be willing to take part in the study. Therefore, the research has just focused on the particular situation of two lecturers, offering thus two case studies. Admittedly, this research constraint presupposes a

cautious interpretation of the findings obtained since they cannot be extrapolated or generalized outside their restricted context. As a result, a larger number of informants should be analyzed to obtain further and more conclusive findings.

Another important limitation touches upon the data collection process. The physical disposition of the classes where lectures took place did not favor the recording of teachers' speech. Classes were very large spaces that placed long distances between students and teachers. This fact together with echo, environmental noises hindered the transcription process since not all the spoken utterances were intelligible. It is also important to highlight that although data were gathered in naturally occurring contexts, the presence of the researcher and the recording equipment (camera and recorder) may have influenced teachers' and students' behaviors to some extent.

A third and final limitation occurred during the analysis of the data. Some instances of 'discourse strategies' displayed a certain degree of multifunctionality or ambiguity, thus hampering their classification into categories. Similarly, sometimes the communicative intentions of the speakers were not an easy enterprise to determine either. Nevertheless, several context-sensitive analyses were undertaken to overcome such problems and decide on their final classification.

### 7.4. Future lines of research

At this point, some future challenges deriving from the present study will be put forward.

To begin with, as has been explained on several occasions throughout this investigation, the figure of the teacher and his/her discourse only constitutes one of the fundamental agents involved in the teaching and learning process, but not the only one. The importance of the teacher will be lost if there

are no students as participants with a similar weight and if there is no interaction taking place among them all. This research has been devoted to examining the discourse practices of teachers as main protagonist in the new teaching scenario demanded by English-medium instruction contexts. However, there is also serious research interest in what examination of discourse practices on the part of the students may disclose. Therefore, apart from enlarging the current linguistic analysis to a higher number of lecturers teaching content matter through their foreign language, it would be very enlightening to explore students' verbal production in class. Complementing both teacher and student discourse analysis, future research could likewise examine the interplay between these two types of discourse as realized through the interaction occurring among all classroom participants. Consequently, analyses will expand from focusing on 'discourse strategies' to also considering other interactional behaviors ranging from the 'questions' as analyzed in this study to instances of scaffolding, content (and form-focused) feedback, error treatment, to name but a few.

Likewise, the analysis of 'questions' carried out in this investigation has set the use of enquiries against a pedagogical background to verify whether their occurrence was in line with the teaching goals of the lecture. This pedagogical framework could be further used to explore in which lecture modes the remaining 'discourse strategies' tend to be deployed and analyze if they support teachers' pedagogical objectives too.

The present research claims that the way in which teachers deliver content matter in class can either facilitate or limit the amount of content learning and language learning that students may achieve (Dafouz & Sánchez, 2013). Under these circumstances, it would be worth looking into the actual effects that teachers' discourse has on students' understanding and learning. In this way, the study would not be just confined to describing discursive features, but would go beyond that to verify the positive and/or negative impact that it may cause on students' academic performance. This analysis can be undertaken following the comparative nature of this research contrasting students' academic results in lectures taught through their L1 and their L2 (see Dafouz et al., 2013).



Although a considerable amount of research has been devoted to interactive metadiscourse devices, they have been mainly approached from a primarily verbal perspective. In the present study, audio and video recordings have been used as instruments of analysis and they have been regularly consulted to assist the researcher in the classification and categorization phases. It has been at this point of the investigation when the importance that multimodal information offers in complementing linguistic analyses was noted. Consequently, future studies can rely not only on language alone, but also on non-verbal and visual characteristics of classroom discourse (Fortanet-Gómez & Ruiz Madrid, 2014).

Another main focus of this investigation regards lectures as one of the principal higher education classroom events. However, there exist other educational genres in which discourse is the fundamental means of communication and whose instruction takes place through a lingua franca, namely seminars, tutorials, group meetings, etc. Therefore, it is believed that similar linguistic and pedagogical research could be extrapolated to other speech events within university education. Such research could throw some light on whether teachers' and students' discourse changes significantly dependent on the academic genre in which they are articulated.

This research could additionally be undertaken from an English as a Lingua Franca (ELF) perspective, as opposed to the English as a Foreign Language (EFL) conceptualization currently adopted (see section 3.3.2. for a detailed explanation). This major distinction would impact the approach towards the analysis of language. For instance, as Jenkins et al. (2011: 284) point out, while code-switching is likely to be seen as a sign of linguistic deficit of language L2 users from an EFL perspective, ELF considers it a strategy to achieve effective communication. Therefore, examining data from this alternative angle could also offer new valuable insights on language use.

Although this study tracked university teachers' discourse practices throughout a whole academic semester, it has not been conceived as a

longitudinal study. Nevertheless, as a future investigation it would be highly interesting to design it as such to verify whether there are any changes in lecturers' spoken production in general and use of 'discourse strategies' in particular over time. This would be especially relevant taking into account that by the end of the writing process of this dissertation, a teacher education course<sup>24</sup> aiming at raising lecturers' awareness of their language practices and training them in their use of communication strategies when teaching content through English at university was being offered. This course could become an ideal turning point to analyze teachers' oral performances before and after they have received some formal education on the matter.

Finally, it is worth underlining that most EMI practices are typically of great interest for language experts and researchers. As a consequence, studies from a content learning perspective are often missing. Hence, it would be beneficial to also foster research interested in unveiling how efficiently content is learnt in EMI programs. In order to do so, team-research work in which linguists and content specialists collaborate could turn out to be profitable and rewarding (Doiz et al., 2013; Dafouz et al., 2013).

In conclusion, emerging EMI contexts require a profound change in staff practices. When it comes to teachers, they may need a larger repertoire of linguistic resources in order to deliver their discipline knowledge to the students, especially since now they are teaching through a foreign language and it seems obvious that language barriers may affect the acquisition of content matter (Doiz et al., 2013). As a consequence, although lecturers may already have mastered the L2 linguistic system, they could benefit from specific teacher education programs that help them become aware of their individual linguistic repertoires and the manifold 'discourse strategies' that they have at their disposal in order to be even better communicators and, consequently, enhance their students' content and language learning processes. Going forward, lecturers' should also align their linguistic and metalinguistic skills and command with complementary methodological and pedagogical knowledge so as to make of their teaching a

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<sup>24</sup> See footnote number 10 (page 73) for more information on this teacher education program.

successfully unified, integrated, balanced and cohesive experience.

On a final personal note, although delivering abstract and complex content through a language other than the mother tongue may entail a high number of initial difficulties, developing this research has allowed me to witness the tremendous motivation and work that teachers put into this “heroic” deed and how it all renders valuable examples of good teaching and learning practices. As something that has been extremely inspiring and encouraging for myself as a teacher of content through my L2, I hope that the results unveiled through this study give support and transmit enthusiasm to all the teachers embarking (or already embarked) on the exceptionally rewarding and enriching experience of EMI.



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## 9. Appendices

### 9.1. Appendix 1. Questions tags

Q = Question

1. I = Instructional

1. 1. IC = Instructional Context

**ICDIS** = Display Questions    <<**QICDIS**>>

**ICREF** = Referential Questions    <<**QICREF**>>

**ICREP** = Repetition    <<**QICREP**>>

**ICLAN** = Language    <<**QICLAN**>>

**ICCON** = Confirmation Checks    <<**QICCON**>>

**ICRET** = Retrospective    <<**QICRET**>>

**ICSA** = Self-answered    <<**QICSA**>>

**ICRHET** = Rhetorical Questions    <<**QICRHET**>>

**ICIND** = Indirect    <<**QICIND**>>

2. R = Regulative

2.1. RC = Regulative Context

**RCPR** = Procedural Questions    <<**QRCPR**>>

**RCAS** = Off-talk <<**QRCAS**>>

Taxonomy (in terms of students' use and promotion of cognitive skills and students' output)

Meta-cognitive    <<**META+**>>

Reason    <<**REA+**>>

Explanation    <<**EXPL+**>>

Description    <<**DESC-**>>

Opinion	<<OPIN->>
Facts	<<FACT->>

## 9.2. Appendix 2. Classroom modes tags

1. Managerial Mode <<CLMMAN>>
2. Materials Mode <<CLMMAT>>
3. Skills and Systems Mode <<CLMSS>>
4. Classroom Context Mode <<CLMCON>>

### Color coding:

Managerial modes = blue

Materials mode = green

Skills and Systems mode = red

Classroom context mode = pink

The modes that are embedded are shaded in grey

### 9.3. Appendix 3. Questionnaires

#### 9.3.1. Lecturer A

**1. Asignatura que imparte.** Comportamiento del consumidor y Consumer behavior en 4º de ADE. Es una asignatura obligatoria.

**2. ¿Cuántos años hace que imparte esa asignatura?**

En inglés. Este es el tercero

En español. Este es el tercero

Al ser una asignatura de 4º de ADE, tres son los años que lleva impartándose.

**3. ¿Qué motivos le llevaron a impartir clase en inglés?**

El dominio del idioma y mi interés por la asignatura

**4. ¿Dónde y durante cuánto tiempo ha estudiado inglés? ¿Cuál es su *background* con la lengua inglesa?**

Fui a un colegio inglés desde los 4 a los 10 años.

Asistí diariamente a una academia desde los 11 a los 18.

Trabaje como baby sitter durante 3 meses a los 22

Estudí en Londres como estudiante de intercambio 4 meses a los 23

Trabaje en España para varias multinacionales para las que el inglés era la lengua oficial

**5. ¿Qué diferencias encuentra a la hora de preparar e impartir clases en español e inglés? (por ejemplo, reducción de contenidos, velocidad del discurso, mayor número de ejemplos o ejercicios, etc)**

La mayor diferencia está en la pérdida de matices al hablar en inglés. La expresión en español permite ser más preciso a la hora de explicar y tener la facilidad de explicar un mismo concepto de varias formas diferentes. La expresión en inglés hace que la comunicación sea algo más “rígida” y no tan flexible y rica en matices.

**6. ¿Qué clases le resultan más fáciles de impartir (en español o en inglés) y por qué?**

Me resultan más fáciles de impartir las clases en español por ser mi lengua materna.

**7. ¿Cuántos alumnos aproximadamente tiene en sus clases?**

En inglés 85

En español 65

**8. ¿Qué porcentaje (aproximado) de esos alumnos son nativos de lengua española o de otra lengua?**

En las clases de inglés: nativos español 30 Otra lengua 55

En las clases de español: nativos español 60 Otra lengua 5

**9. ¿Podría indicar los países de origen de sus alumnos?**

En las clases de inglés: Francia, Austria, Alemania, UK, Holanda, Croacia, Serbia, Noruega, Finlandia, Bélgica, Rusia... Imagino que alguno más pero no lo sé con certeza.

En las clases de español: Austria, Francia y China

**10. Los alumnos Erasmus que acceden a los estudios de su facultad, ¿deben presentar algún requisito tanto en sus universidades de origen como en su universidad española? (exámenes, notas mínimas, número de créditos aprobados, prueba o certificación de español y/o inglés, etc?)**

Necesitan acreditar un número mínimo de créditos aprobados y una prueba o certificación de su nivel de español. Al llegar los alumnos reciben un curso de español (creo que es opcional)

**11. ¿Qué opinión tiene de la actitud y participación de sus alumnos en sus clases? ¿Nota alguna diferencia entre los alumnos debido a su lengua materna o a su origen? En caso afirmativo, ¿a qué cree que se debe? ¿Cree que hay otros factores que influyen en la actitud y participación de sus alumnos? ¿Cuáles son?**

Clases en inglés: Los alumnos españoles suelen ser minoría. La mayoría son alumnos de intercambio. En este grupo los alumnos españoles son significativamente menos participativos en todos los ámbitos. Suelen ser también mucho menos proactivos. En cuanto a su expresión oral, los españoles muestran por lo general un nivel de inglés más bajo y una destreza muy inferior a la hora de hacer presentaciones o razonar ideas.

No sé a qué se deben estas diferencias pero tengo la impresión que provienen de su educación desde primaria.

**12. ¿Qué es lo que más le gusta de sus clases y lo que menos? ¿Por qué?**

De mis clases en inglés lo que más me gusta es el enriquecimiento que proporciona el hecho de tener estudiantes de culturas tan diferentes.

Lo que menos me gusta es la dificultad de sacar todo el partido posible a este grupo por mi limitación del idioma.

## 9.3.2. Lecturer B

**1. Asignatura que imparte**

Contabilidad financiera I

**2. ¿Cuántos años hace que imparte esa asignatura?**

En inglés \_ 5 años

En español \_ 14 años

**3. ¿Qué motivos le llevaron a impartir clase en inglés?**

Un nuevo reto, ya que vi que podría realizar mis clases de una manera más libre, haciendo ejercicios más innovadores que si estuviera coordinada con mis compañeros de español. También veía que podría mejorar mi inglés, forzándome a hablar diariamente y compartiendo experiencias docentes a nivel internacional.

**4. ¿Dónde y durante cuánto tiempo ha estudiado inglés? ¿Cuál es su background con la lengua inglesa?**

Desde que tenía 8 años asistía a clases particulares de inglés, hasta los 14 años. En 3º de BUP estuve un verano en Inglaterra estudiando 9 horas al día de clases regladas. Durante los veranos hice dos cursos de Oxford de inglés. Después durante la carrera estudié en la Escuela Oficial de Idiomas. Después he tenido profesores particulares de conversión y estudio mucho por mi cuenta. Quiero sacarme los títulos oficiales del British Council en breve, cuando tenga algo más de tiempo (mis hijas son pequeñas ahora).

**5. ¿Qué diferencias encuentra a la hora de preparar e impartir clases en español e inglés? (por ejemplo, reducción de contenidos, velocidad del discurso, mayor número de ejemplos o ejercicios, etc)**

Me motivan mucho más las clases en inglés. Es un reto constante, que me obliga a estudiar y a concentrarme más. También, me lo paso mejor en las clases en inglés, aunque me falta el sentido del humor que tengo en las clases en español. También los ejemplos tengo que prepararlos más en inglés y son más espontáneos en inglés. En cuanto a contenidos, creo que explico lo mismo y el grado de detalle es parecido. Después de acabar de plantear la asignatura

en inglés y de redactar el manual, me replantee las clases de español y he cambiado muchas cosas. He quitado muchas cosas en español que, comparándolas con el inglés, me han parecido superficiales (como decimos, “he quitado paja” de la asignatura).

Es curioso como empecé con el español, luego repensé la asignatura en inglés y al final he cambiado la de español por la experiencia del inglés.

**6. ¿Qué clases le resultan más fáciles de impartir (en español o en inglés) y por qué?**

Casi que las de inglés, por estar muy motivada. Cada año intento innovar cosas en español para no aburrirme pero en inglés el reto es muy motivador, cada vez pronunciar mejor, explicar mejor...

**7. ¿Cuántos alumnos aproximadamente tiene en sus clases?**

En inglés 60

En español 70

**8. ¿Qué porcentaje (aproximado) de esos alumnos son nativos de lengua española o de otra lengua?**

En las clases de inglés: nativos español 75% Otra lengua 25%  
(Erasmus)

En las clases de español: nativos español 80% Otra lengua 20%  
(chinos...)

**9. ¿Podría indicar los países de origen de sus alumnos?**

En las clases de inglés: sobre todo chinos. El año pasado tuve también dos Erasmus italianas y el anterior tres franceses

En las clases de español: Alemania, Holanda, Rumania, Eslovenia, Finlandia



**10. Los alumnos Erasmus que acceden a los estudios de su facultad, ¿deben presentar algún requisito tanto en sus universidades de origen como en su universidad española? (exámenes, notas mínimas, número de créditos aprobados, prueba o certificación de español y/o inglés, etc?)**

No lo sé. Eso habría que preguntárselo a la Vicedecana de Relaciones Internacionales.

**11. ¿Qué opinión tiene de la actitud y participación de sus alumnos en sus clases? ¿Nota alguna diferencia entre los alumnos debido a su lengua materna o a su origen? En caso afirmativo, ¿a qué cree que se debe? ¿Cree que hay otros factores que influyen en la actitud y participación de sus alumnos? ¿Cuáles son?**

En general, los alumnos del grupo de inglés se sienten un grupo selecto, con más derechos y más conocimientos que los otros grupos, lo que supone un reto para el profesor. Tener mejor pronunciación o hablar más rápido que el profesor no supone que sepas más de su materia que el profesor. En ocasiones, los alumnos subestiman al profesor. En el grupo de español, no es tan evidente esa percepción. Incluso alumnos del grupo de inglés se llegan a reír de sus compañeros si pronuncian algo mal. Eso en el grupo de español no sucede.

Muchos alumnos en primero son poco maduros para la universidad. También influye la madurez mucho en su actitud y participación en clase. Parece que los alumnos de inglés necesitan asegurarse que entienden los conceptos y usan más el manual que los de español.

**12. ¿Qué es lo que más le gusta de sus clases y lo que menos? ¿Por qué?**

Lo que más me gusta es que siento que los alumnos agradecen el esfuerzo constante que haces con ellos. Lo valoran muchísimo los repetidores que se implican en querer aprender contabilidad conmigo. El trato humano es muy gratificante.

Lo que menos me gusta es el uso desproporcionado que hacen del móvil. Odio que los alumnos se despisten porque les mandan un whatsapp. Tampoco me gusta que se aburran en clase, que sientan que lo que les digo no les motive. Si una persona no está motivada para aprender, no va a aprender. Que falten regularmente a clase tampoco me gusta porque supone desmotivación hacia la asignatura. La desmotivación me preocupa.

## 9.4. Appendix 4. Lectures transcriptions

## 9.4.1. Lecture 1: Consumer Behavior

Date: November 12th 2013

# students attending: 39

**<<CLMMAN>>** T: Ok, let's start then. Thomas, I don't forget we were going to do the blind test of Coca Cola today. I've got all my Cokes, I've got all the candies, but we are going to do it on Thursday. But... (Teacher approaches Thomas with a bag of candies)

SS: @ @ @

T: Come on, come on, come on, come on. I didn't want to do it today because Davinia was coming so I bought these candies for you @

S: @ @ @

T: So you can... @ @ make the difference between the pink ones and the white candies @ These are for you. I thought... I'm not gonna move. Alright, come on. **<<DSREST>>** You can share with you... you can share. **<<DSREST>>** Come one. **<<DSRETR>>** You can you can you can run the blind test afterwards **<<DSRETR>>** , not necessarily- you don't need to eat them all today.

**<<CLMMAN>>**

**<<CLMMAT>>** Well, I've seen you have uploaded several examples on what we've been speaking about these last days. So, **<<QICREF>>** **<<FACT->>** **<<+>>** what have you uploaded? **<<+>>** **<<FACT->>** **<<QICREF>>** (...3) Iciar?

S: Yes, this was from the Olympics.

T: I think we've watched **<<DSRETR>>** this ad- this eee this advertisement **<<DSRETR>>** , **<<QICCON>>** haven't we? **<<QICCON>>** **<<QICCON>>** No? **<<QICCON>>**

S: XXXX

T: Ok, we are going to at least watch a little bit. **<<DSAB>>** It's quite long and **<<DSAB>>** (..2)

[(Commercial being played)]

[But it's reeeeeeally emotional. This. Yeah.]

(Advertisement being played)

T: <<QICCON>> Do you agree? <<QICCON>> @

(Commercial resumed)

T: <<QICREF>> <<FACT->> <<->> So you brought it as an example of ...? <<->> <<FACT->> <<QICREF>>

S: XXX

T: <<QICCON>> Is it? <<QICCON>> It's very emotional. Yes it is. It shows that anywhere in the world where it is a rich country or a very poor country the effort of the athletes and their mothers especially is almost the same. And this was the first commercial where P&G <<DSFIL>> eeeehhh <<DSFIL>> signed the advertising. Because P&G was not a brand for consumers. <<DSREST>> P&G sold XXXX (a brand) on the one hand, they sold... was it Ariel in the other one and they sold different brands without the umbrella brand of P&G <<DSREST>> . So this was the first advertising campaign <<DSRETR>> at the at the Olympic Games <<DSRETR>> in London <<DSREP>> to start to start <<DSREP>> showing that P&G was behind those brands. And well I think that it's a really good advertising because <<QICDIS>> <<FACT->> <<->> who buys mostly P&G products? <<->> <<FACT->> <<QICDIS>>

S: Mothers

T: <<DSREP>> Mothers! <<DSREP>> Yes, yes of course. So I think it's quite a good advertising. So Robert? (...3)

S: That's three different ads

T: <<DSREP>> Three different ads <<DSREP>>

S: you can choose whatever

T: <<DSREP>> I can choose... <<DSREP>> <<QRCPR>> Which one? <<QRCPR>>

S: (hesitates)

T: <<QICCON>> Apple? <<QICCON>>

S: The first one is Apple.

T: No, I would like <<DSRETR>> to sho- to show <<DSRETR>> the shortest.

S: Well, the last one XXX but maybe people know it so... The second one is a German one and it's quite nice so...

T: Alright. Ok, let's choose (..2) <<QICRHET>> <<DSCODE>> ¿Dónde está esto? <<DSCODE>> <<QICRHET>> (she sighs)

(Commercial being played)

T: Ok, I like that one. <<QICDIS>> <<EXPL+>> <<+>> Can you tell me and analyze the difference between this one and the other one? <<+>> <<EXPL+>> <<QICDIS>> @ and the one we've just seen. This is also emotional. It doesn't say a word. It's just "Where Are You?" "Here I Am". <<QICDIS>> <<DESC->> <<+>> <<DSSR>> But what are the difference? <<+>> <<DESC->> <<QICDIS>> <<QICDIS>> <<DESC->> <<+>> What are the differences? <<DSSR>> <<+>> <<DESC->> <<QICDIS>> (...3) <<QICDIS>> <<FACT->> <<->> Are there any difference at all? <<->> <<FACT->> <<QICDIS>> (...3)

S: The first one XXX of what you can actually do and the other one does the same in another path that will also be remembered XXX and it takes the route of effort

T: <<DSREP>> The first one takes the route of effort <<DSREP>> and <<QICDIS>> <<DESC->> <<+>> the second one? <<+>> <<DESC->> <<QICDIS>>

S: XXX

T: It's a quick interaction and can you perceive any differences between the music in the first one and <<QICDIS>> <<DESC->> <<+>> the music in the second one? <<+>> <<DESC->> <<QICDIS>>

S: The second one is-

T: Of course! The one is targeted to mothers and this one is targeted to...

S: Sons

T: <<DSREP>> Sons. <<DSREP>> Young people. <<DSREST>> So it's a totally different code. Communication code. <<DSREST>> Alright. Ok, <<QRCPR>> any other example that is worth watching because it's completely different? <<QRCPR>> Marius? Alejandro? Ismael? Victoria?

S: Mine is XXX

T: <<QICREP>> Yours is? <<QICREP>>

S: XXX

T: <<QICREP>> ¿Cómo? <<QICREP>> <<QICREP>> ¿Cómo? <<QICREP>>

S: XXX

T: Sí pero, <<QICREF>> <<DESC->> <<+>> ¿qué es? <<+>> <<DESC->> <<QICREF>>

S: Un anuncio de emotions. Juega con las emotions de las teenagers

T: <<DSREP>> <<DSCODE>> Las emotions de las teenagers. <<DSCODE>>  
<<DSREP>>

(She is displaying the ad on the screen)

T: (Reading) "Got acne? Just ask your boyfriend what to do. Oh, that's right you don't have a boyfriend"

SS: @ @ @

T: It's quite disgusting, <<QICCON>> isn't it? <<QICCON>> @ It's like going back to the past. If you hadn't got a perfect face <<DSREST>> you won't get a boyfriend or you won't have a boyfriend. <<DSREST>> So.... This is like.....  
<<QICREF>> <<OPIN->> <<->> Do you think? <<->> <<OPIN->>  
<<QICREF>> [We could... Could we?]

S: [I think it's doing the opposite]

T: <<QICREP>> Pardon? <<QICREP>>

S: The opposite. It's trying to create- to make you feel beautiful. They want you to feel beauty and buy the products

T: That's... This one is horrible. <<QICRHET>> Why don't they do it with a man? <<QICRHET>> <<QICRHET>> With a boy? <<QICRHET>> Yeah, do it the other way round. <<DSOM>> I don't like this kind of... <<DSOM>> @

S: Maybe there are for boys in the homosexual community

T: Look, yes. <<DSAB>> I don't think that's the target group exactly, but it could, it could eeeehhh. <<DSAB>> <<CLMMAT>>

<<CLMMAN>> T: <<QRCPR>> Who brought this one, Victoria? <<QRCPR>> Victoria? Victoria? <<QRCPR>> Victoria is not here today? <<QRCPR>> No, Victoria is not here. Alright, we are going to continue. Thank you for the examples. They are always interesting and it really <<DSRETR>> helps to to make <<DSRETR>> all the difference and to see different opinions.

<<CLMMAN>>

<<CLMSS>> T: So, let's go on with the... with attitudes. <<QICRET>> What did we say it was an attitude? <<QICRET>> <<QICRET>> Why are we speaking about attitudes in this chapter? <<QICRET>>

S: Attitudes are ideas mixed with emotions.

T: <<DSREP>> Attitudes are ideas mixed with emotions. <<DSREP>> But, <<QICDIS>> <<EXPL+>> <<+>> what is that? <<+>> <<EXPL+>>  
<<QICDIS>> You were not here on Thursday so... umm... I can't remember your name.

S: Melvin

T: <<DSCODE>> <<QICREP>> ¿Perdón? <<QICREP>> <<DSCODE>>

S: Melvin

T: <<QICCON>> Melvin? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>>  
What's an attitude? <<+>> <<EXPL+>> <<QICDIS>>

S: It's a behavior, a behavior you have towards something.

T: <<QICCON>> Do you think it's a behavior? <<QICCON>> (...3)  
<<DSREST>> It can be it can end up being a behavior <<DSREST>> , but an attitude itself is not a behavior. <<QICCON>> Ah? <<QICCON>> Having a positive attitude towards something doesn't mean exactly you are going to behave positively towards that brand, for example. Well, an attitude's it's an idea we have about something mixed with emotions <<DSSR>> that presuppose <<DSSR>> individuals to certain kind of actions in specific situations. It's an idea, but it's an evaluation we make about ourselves, about others, about objects or about experiences. <<QICDIS>> <<DESC->> <<+>>  
What is the attitude of this cat towards himself? <<+>> <<DESC->>  
<<QICDIS>> <<QICDIS>> <<DESC->> <<+>> How do you think he feels?  
<<+>> <<DESC->> <<QICDIS>>

S: XXX than he actually is

T: Yeah. He feels.... <<DSFIL>> uuhmm uuhmm <<DSFIL>> very well. He's king. He thinks that he is better than he is. So...it's an idea. It's an evaluation. The question that we posed the other day is <<QICRET>> what is your attitude towards your studies? <<QICRET>> <<QICREF>> <<FACT->> <<->> Do you have a positive attitude? <<->> <<FACT->> <<QICREF>> (...3) <<QICSA>>  
What does a positive attitude means? <<QICSA>> That means that you want to be the best, <<DSAB>> that you want to [...] <<DSAB>>

S: I think you think it's difficult and so on XX an attitude XXX you are studying. Maybe I study XXX if you go to the exam thinking I'm going to fail, it's going to be difficult and so on, you finally will fail. If you go this exam happy XXX I will do that and so on, you will get more grade and XX...

T: <<QICCON>> Do you agree with him? <<QICCON>> If you have a positive attitude towards something you'll get more out of that experience. <<DSFIL>>  
I'm not gonna be able to pass my exam on... I don't know on Statistics.  
<<DSFIL>> <<QICSA>> What's going to happen? <<QICSA>> Well, at the end, you are going to pass it. <<QINMCON>> Yeah? <<QINMCON>> Everybody finish their studies.

<<QICREF>> <<DESC->> <<+>> What's your attitude towards drinking too

much alcohol on Saturdays? <<+>> <<DESC->> <<QICREF>>

SS: @@

T: Look, @ you're attitude is different @@@ Yeah, this is first question you were all (facial gesture) <<QICREF>> <<DESC->> <<+>> What's your attitude towards drinking too much alcohol on Fridays and Saturdays evening? <<+>> <<DESC->> <<QICREF>>

S: Negative

T: <<DSREP>> Negative. <<DSREP>> Negative. <<QICREF>> <<META+>> <<+>> What does that mean? <<+>> <<META+>> <<QICREF>> Negative, positive... Yeah.

S: XXX I will really regret the next day

T: You regret [...]

SS: (overlapping)

T: <<QICRHET>> Do you really – <<DSCODE>> Do you realize that you'll get... that you become un poco más tonto every time you drink too much? <<DSCODE>> <<QICRHET>> <<QICRET>> Did we watch the advertising the other day? <<QICRET>> Yes.

<<CLMCON>> T: So... So <<QICREF>> <<DESC->> <<+>> what's your attitude about people, about stud- very young people that drink too much alcohol on Saturdays and Fridays? <<+>> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> Is it funny? Is it, is it not that bad? [It's terrible?] <<->> <<DESC->> <<QICREF>>

S: [It's not that bad]

S: XXX confusing it with bad

T: Yeah. Then it's bad

S: But it also depends on the frequency

T: Yes

S: ...If it happens let's say once in a year or something it doesn't mind at all but if you do it every weekend I would mind

T: You would mind <<QICCON>> uuhmm? <<QICCON>> <<DSALL>> I think young people usually do it twice a week. <<DSALL>> Fridays and Saturdays. <<DSCODE>> El botellón. <<DSCODE>> No, no I'm not speaking about you specifically

S: XXX <<CLMCON>>

T: Alright. Of course, there are some people who don't drink at all, but we know that that's <<DSALL>> something <<DSALL>> that is going on every Friday, every Saturday among young people <<QICSA>> about what? <<QICSA>> Fourteen, fifteen, sixteen, seventeen. Well, if you <<DSALL>> do it <<DSALL>> once every six months it's not that bad.

<<QICREF>> <<DESC->> <<+>> What's your attitude towards green products? <<+>> <<DESC->> <<QICREF>> (..2) <<QICREF>> <<DESC->> <<->> Is it something good? <<->> <<DESC->> <<QICREF>> (...3) <<QICREF>> <<FACT->> <<->> Do you buy green products? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> Do you pay more for something that is supposed to be green? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> It's healthier? <<->> <<FACT->> <<QICREF>> <<DSAB>> It's... (...3) <<DSAB>> <<QICCON>> No? <<QICCON>>

S: more environmentally friendly

T: Yes, they are more environ- environmentally friendly. But they are more expensive. <<QICREF>> <<FACT->> <<->> Would you buy green products? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> Do you usually buy green products? <<->> <<FACT->> <<QICREF>> Org- organic meal, organic juice orange juice, I don't know, in the States everything is organic. I don't know. I don't know if it's in England too, but <<DSALL>> everything <<DSALL>> <<DSREST>> needs to be organic in...green. <<DSREST>> <<QRCPR>> Yeah? <<QRCPR>>

S: XX fruit when you want to take better care of yourself, body, spirit... that's a good choice, green products. And when you buy different things XXX cars or... something that the environment XXX for the product also for the fact that it taken care of the environment around around you for example

T: You have to pay extra. <<QICREF>> <<FACT->> <<->> Would pay 20% extra for a car? If it's environmentally friendly? <<->> <<FACT->> <<QICREF>> [Of course, I would]

S: [I think...]

<<CLMCON>> T: I will. I'm gonna buy a car. <<QICRET>> Did I tell you? <<QICRET>> I need to choose a car. I need a car. <<QRCAS>> Which one should I buy? <<QRCAS>>

SS: [[[Prius]]] (other students saying brands)

T: <<DSCODE>> <<QICREP>> ¿Un qué? <<QICREP>> <<DSCODE>>

S: Prius



T: <<QICCON>> ¿Prius? <<QICCON>>

S: [Tesla]

T: <<QICCON>> Toyota Prius? <<QICCON>> Toyota, <<QICREP>> ¿qué? <<QICREP>> <<QICCON>> ¿Tesla? <<QICCON>> <<QICCON>> What is Tesla? A brand of cars? A brand? <<QICCON>>

S: From the creator of XXX

T: <<QICCON>> ¿Tesla? <<QICCON>> <<QICREF>> <<FACT->> <<->> Of what country? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> What's the country of origin? <<->> <<FACT->> <<QICREF>>

SS: [[[XXX]]] (other students talking at the same time)

T: <<DSCODE>> Si no te oigo, no te oigo Borja. <<DSCODE>>

S: (student speaking in Spanish)

T: <<DSCODE>> De Paypal. <<DSCODE>> So, <<QICCON>> what does that have to do with cars? <<QICCON>> @@ <<QICCON>> <<DSREST>> He's the the owner of the company is the owner or the owner of the idea Paypal? <<DSREST>> <<QICCON>>

S: No, I'm Paysec

T: <<DSCODE>> <<QICCON>> ¿Eso qué es? <<QICCON>> <<DSCODE>>

S: XXX

T: Well I will try it.

S: An electric

T: I'll buy an electric one

S: ...XXX

T: Oh, that one is electric!

S: XXX

S: BMW

T: BMW. Well, I'll tell you...which one did I choose a Tesla or a BMW.

<<CLMCON>>

T: Attitudes are usually quite permanent. They are <<DSALL>> something <<DSALL>> that we do not change opinions from one day to another. If we have an attitude, a specific attitude towards a product, towards a person it's

usually a quite permanent way of thinking. <<DSOM>> How do we....?  
 <<DSOM>> <<DSREST>> How are attitudes.... <<DSFIL>> eeehh...?  
 <<DSFIL>> <<QICDIS>> <<FACT->> <<+>> What are the components of  
 attitudes? <<+>> <<FACT->> <<QICDIS>> <<DSREST>> <<QICDIS>>  
 <<FACT->> <<->> <<DSREST>> It's it's a it's an emotion? <<DSREST>> <<->>  
 <<FACT->> <<QICDIS>> (...3) Attitude have <<DSALL>> sort of  
 <<DSALL>> three different dimensions. Attitude have cognitive dimension,  
 which means that we need to know <<DSALL>> something <<DSALL>> about  
 let's say brands. <<DSREST>> We have to know, we need to have information  
 about the brand. <<DSREST>> Information that the company gives, information  
 that we get from our friends, perceptions, informations about the advertising that  
 we see, <<DSALL>> whatever <<DSALL>> , and all our beliefs. So, to form an  
 attitude <<DSREST>> we need to have...eee.. we need to have information,  
 but... only with that information, without XXX information we... an attitude will be  
 incomplete <<DSREST>> . <<DSREST>> So there's an affective side of of  
 those attitudes. <<DSREST>> <<DSREST>> There's an affec- emotions play  
 an important role. <<DSREST>> And both the cognitive side and the emotional  
 side is what would end in in a certain behavior. I might have a very positive  
 attitude towards Louis Vuitton bags, but <<QICRHET>> do you think that I  
 would buy? <<QICRHET>> (student nods) Yes @@@ I don't have the money. I  
 might have a very positive attitude but I would never go into the shop and buy  
 one. Only because I haven't got the money. I might go, I don't know,  
 somewhere and buy a similar bag, but I won't be able to buy it uhm uhm?  
 <<DSAB>> Let's.... <<DSFIL>> eeehh <<DSFIL>> <<DSAB>> (while skipping  
 slides in her power point presentation)... <<DSREST>> for example, what-  
 <<QICDIS>> <<OPIN->> <<->> can attitudes be modified? <<->> <<OPIN->>  
 <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> can attitudes be mod- can  
 attitudes be modified? <<DSREST>> <<->> <<OPIN->> <<QICDIS>>  
 <<QICDIS>> <<OPIN->> <<->> Can we create certain attitudes towards a  
 product? <<->> <<OPIN->> <<QICDIS>>

S: [Yes]

S: [People] can affect us. Certain things can affect us

S: Attitudes can be...-

T: Events can affect us, but <<QICDIS>> <<DESC->> <<+>> what kind of  
 events? <<+>> <<DESC->> <<QICDIS>>

S: [XXX] [background noises] for a person. You may change the attitude if you  
 see it in another language

<<CLMCON>> T: <<DSREST>> Give me examples of attitudes that you have  
 changed for... for example an attitude that you have changed <<DSREST>>  
 <<DSSR>> bec- you ha- you had <<DSSR>> a negative attitude about

something before and then we get more information and you change your attitude and it becomes positive. (...3)

S: about people

T: <<QICREP>> Pardon? <<QICREP>>

S: People

T: <<QICCON>> People? <<QICCON>>

S: Yeah

T: <<DSREP>> Yeah. <<DSREP>>

S: you don't like them and then...

T: Maybe you see somebody and you say I'm not gonna like that person-- and afterwards you speak to that person and you change your opinion. Most of you are not Spanish. <<CLMCON>> <<QICREF>> <<OPIN->> <<+>> What was your attitude towards Spanish people before coming to Spain? <<+>> <<OPIN->> <<QICREF>> (...4)

Come on, be honest! (...3) <<QICREF>> <<OPIN->> <<+>> What was your attitude t-? <<+>> <<OPIN->> <<QICREF>> yeah, <<QICREF>> <<OPIN->> <<+>> what was your attitude towards Spanish young people before coming here? <<+>> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<+>> What was your attitude towards Spanish students before coming here? <<+>> <<OPIN->> <<QICREF>> Well they're smiling, but <<QICREF>> <<OPIN->> <<+>> how would you translate that smile into words? <<+>> <<OPIN->> <<QICREF>> (...3) <<QICCON>> No attitudes? <<QICCON>> That's impossible! <<CLMCON>> <<QICREF>> <<OPIN->> <<+>> What was your attitude towards Spanish students before you arrive? <<+>> <<OPIN->> <<QICREF>> Yeah, Jamil?

S: I don't know, I thought-

T: I can't I can't listen.

S: I thought they were a bit lazy

T: <<QICCON>> They were a little bit lazy? <<QICCON>>

S: Yeah. XXX slow.

T: <<QICCON>> Like? <<QICCON>> <<DSOM>> I can't I can't get... <<DSOM>>

S: XXXX they were a little bit like calm XXX And that was my perception.

T: That was your perception. (...3) And once you've been here for at least two months... <<QICREF>> <<OPIN->> <<->> did you change your attitude and your opinion about Spanish? <<->> <<OPIN->> <<QICREF>>

S: No

SS: @ @ @

S: Well, it's a little bit better than I thought but...

T: <<DSREP>> It's a little bit better, but just a little bit better <<DSREP>> @ not that much. Victor?

S: Yes?

T: <<QICREF>> <<OPIN->> <<+>> What was your attitude towards Spanish students before you arrive here? <<+>> <<OPIN->> <<QICREF>> Or young people...

S: I had the perception of Spanish people being inefficient and lazy

T: Inefficient and lazy! @

S: ...But as XX I've realized it might not always be true and it can be different

T: Alright. <<QICREF>> <<OPIN->> <<->> <<DSFIL>> Did you think there were...I don't know...uuhmm... like funny people you can have fun with them <<DSFIL>> , they they were- they went out, they stayed late at night? <<->> <<OPIN->> <<QICREF>> And... <<DSCODE>> Spain and la fiesta. <<DSCODE>> I think they are almost linked, <<QICCON>> aren't they? <<QICCON>>

S: Y la sangría

T: <<DSCODE>> <<DSREP>> Y la sangría. <<DSREP>> La tortilla de patatas. <<DSCODE>>

S: El flamenco

T: <<QICREP>> Eh? <<QICREP>>

S: ...El flamenco

T: <<DSREP>> El flamenco. <<DSREP>> So no attitudes.

S: I would also say from a Swedish perspective, Spanish people are more like social than Swedish people because we are XX in cold

T: And...

S: ...[Yeah, I think it's true]

T: [You think it's true.You came here and...]

S: ... From a Swedish perspective, I don't I don't what American people may say

T: @ Maybe. <<QICREF>> <<OPIN->> <<->> Did you find people being warm here? <<->> <<OPIN->> <<QICREF>>

S: XXX Yes.

T: Warm. Close (as explaining it to make it clearer) from your point of view.

S: Yes.

T: So, people haven't disappointed you. You haven't changed your attitude towards it.

<<QICREF>> <<FACT->> <<+>> Anything that you have changed? <<+>>  
<<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<+>> Any attitude that  
you have changed? <<+>> <<FACT->> <<QICREF>> (...3) <<CLMCON>>

Let's give an example (changing slides) Now, well, let's go into the affective dimension. (Reading) Emotion linked to an idea expressed by the fact of wanting or not wanting the object. Affection towards a product is based on affection felt towards the known characteristic of the product. <<QICREF>>  
<<REA+>> <<+>> Why do you like that much Louis Vuitton for example?  
<<+>> <<REA+>> <<QICREF>> Jamil was saying when I gave you the  
example I have a really positive attitude towards Louis Vuitton products but I will  
never enter the shop to buy a bag, but use it, yes, <<DSREST>> you have to,  
you need to. <<DSREST>> <<QICREF>> <<REA+>> <<+>> Why did you say  
that you like it very much? <<+>> <<REA+>> <<QICREF>>

S: ....Yes XXX like the service in the shops and...

T: <<DSCODE>> [No entiendo] <<DSCODE>>

S:...[XXX]

T: Uuhmm uuhmm

S:...I get all the promotions and the XXXX the quality, and I just like the design

T: <<DSALL>> So it's a love brand thing. <<DSALL>> <<DSREST>> We've  
been speaking or we've been talking about love brands. <<DSREST>> Brands  
that we love. <<QICSA>> Can we love a brand? <<QICSA>> Well it seems to  
be very exaggerated, but that's the affective dimension of an attitude. We will  
never have a positive attitude unless <<DSSR>> for a brand towards a brand  
<<DSSR>> unless we feel <<DSALL>> something <<DSALL>> about that  
brand. Either being a reliable brand, a friendly brand, whatever, <<QICSA>>

how can we describe “Dove” as a brand? <<QICSA>> (..1) I think we described it as a friendly brand. A brand that you can rely. But...we didn’t know exactly what were the products made out of. So... it has (..2) an affective dimension. (..3 looking for the appropriate slide)

<<QICDIS>> <<OPIN->> <<->> Can we change our attitudes? <<->> <<OPIN->> <<QICDIS>> For example... I picked these examples from the internet last week. <<QICREF>> <<FACT->> <<->> Do you know somebody who has really who h- has fear of spiders? <<->> <<FACT->> <<QICREF>> And <<DSREST>> st- shout. <<DSREST>> <<QICREF>> <<FACT->> <<->> Do you know somebody or you are afraid of spiders? <<->> <<FACT->> <<QICREF>>

S: Yeah

T: <<QICCON>> You are afraid of spiders? <<QICCON>> No. It’s impossible @@@ <<QICREF>> <<DESC->> <<->> Is that rational or is it...emotional? <<->> <<DESC->> <<QICREF>>

S: Emotional

T: It’s totally emotional. Have [you ev-]

<<CLMCON>> S: I’ve got bitten...

T: <<QICCON>> You got bitten? <<QICCON>>

S: ...In my leg. Just like that.

T: [Yeah]

S: ...[so from] that day on I hate spiders

T: <<DSAB>> You can hate spiders but... usually... <<DSAB>> <<QICDIS>> <<FACT->> <<->> have you ever seen a spider eating somebody? Eating a person? <<->> <<FACT->> <<QICDIS>>

SS: [[[No]]] [In the movies] [@@@]

T: <<DSREP>> In the movies. <<DSREP>> Yeah.

S: I’ve seen it eating a snake...

T: <<QICREF>> <<FACT->> <<->> In the Amazonas? <<->> <<FACT->> <<QICREF>>

S: No

T: <<QICCON>> Eh? <<QICCON>>

S: En un sótano

T: <<DSCODE>> <<DSREP>> ¡En un sótano! <<DSREP>> <<DSCODE>>  
@@@ <<CLMCON>>

Somebody have fear of spiders that is completely affective. <<DSREST>> So what do we – <<QICSA>> what do people afraid of spiders do? <<DSREST>> <<QICSA>> They have a specific behavior. Something that is affective becomes a behavior and we act in a certain way because we have an attitude towards in this case spiders. So because we think that they will bite. That is cognitive. <<DSREST>> We know we think spiders are going to bite us so we develop an affective... <<DSFIL>> eeehh... <<DSFIL>> <<DSCODE>> rechazo... <<DSCODE>> <<DSFIL>> uuhhmmm <<DSFIL>> (...4) we avoid, which is behavioral. <<DSREST>> A person may dislike Star Trek, <<DSREST>> do you like St- <<QICREF>> <<OPIN->> <<->> do you like the film Star Trek? <<DSREST>> <<->> <<OPIN->> <<QICREF>> (...1) I don't like it at all. I dislike Start Trek. <<DSREST>> It's also something it may be I don't like <<DSRETR>> that kind of that kind of <<DSFIL>> eeehh <<DSFIL>> films <<DSRETR>> because they think it's boring. <<DSREST>> It's something that's cognitive. I think this is going to be like that. It's a belief. <<DSSR>> We haven't see- watched the film yet <<DSSR>> , but we know that kind of films are boring. But they are going to see the movie because their friends are going. So we change our behavior. <<DSRETR>> So you see the the the the three <<DSREST>> aspects of dim- of attitudes <<DSREST>> <<DSRETR>> can make us change our attitude, our behavior towards what we are feeling. <<QICREF>> <<DESC->> <<+>> Can you think of examples with the cognitive (head) component has ruled the affective side of emotion? <<+>> <<DESC->> <<QICREF>> <<CLMCON>> You know something that you needn't know before and then your attitude changes (...2) Jamil?

S: American Pie

T: Sí. What- Yes.

S: American Pie XXX and then I went and I felt asleep so it was like not my tea. I challenged myself to go but...

T: So no, you went but you didn't like it.

S: I didn't like it because it was like homosexual stuff

T: So you didn't like it. So your attitude didn't change. It moved your behavior because you were <<DSALL>> sort of obliged <<DSALL>> to go but you didn't change your attitude, your opinion. Sometimes that happens, “no I don't want to go to watch that movie”, our friends are going, we join them and then we end up saying <<QICIND>> “you know what? <<QICIND>> I liked it. It was a very good film”. So we changed our attitude. <<CLMCON>>



Let's give some examples of brands (..2) or I don't know any commercial. Give me any commercial examples of attitudes that you have...about certain brands (...3) <<QICDIS>> <<OPIN->> <<->> Can you create a certain attitude? Towards a brand? <<->> <<OPIN->> <<QICDIS>> (..1) <<QICCON>> Do you know what Tripadvisor is? <<QICCON>>

S: Yes

T: <<QICDIS>> <<EXPL+>> <<+>> What is it? <<+>> <<EXPL+>> <<QICDIS>> @@ Tell me. Explain me.

SS: [(overlapping)]

S: [XXXX tourist attraction to a certain place and like the opinions of certain people... reviews]

T: Yes. <<DSRETR>> Reviews of... <<DSFIL>> yeah. <<DSFIL>> Of... place. <<DSRETR>> What was Tripadvisor at least until... This is a new advertising campaign (showing a screenshot on the screen) This is pretty new. <<QICDIS>> <<DESC->> <<+>> Tripadvisor was what? <<+>> <<DESC->> <<QICDIS>> A website...

S: A search tool

T: <<QICREP>> Pardon? <<QICREP>>

S: A search tool

T: It was a search tool. <<QICDIS>> <<FACT->> <<->> Did it have any advertising in the TV or in the internet? <<->> <<FACT->> <<QICDIS>> <<DSCIR>> Or was <<DSALL>> something <<DSALL>> that you just wrote down in a computer and... <<DSCIR>> "I'm going to see what Tripadvisor says about the hotel <<DSREST>> that I'm..... want to go... on holidays". <<DSREST>> <<DSREST>> But it didn't- we didn't have a perception of the brand <<DSREST>> as it was a funny brand or <<QICDIS>> <<DESC->> <<->> was it just a search tool? <<->> <<DESC->> <<QICDIS>> (..2) <<DSCODE>> No se entiende lo que digo, <<QICCON>> ¿no? <<QICCON>> <<DSCODE>>

S: [Si]

S: It's like... you wanted to... communicate [a feeling...]

T: <<DSCODE>> [Habla más alto] <<DSCODE>>

S: [(overlapping)]

S: [It's like] if you trust us, you would get a nice experience



T: (The teacher is searching for the website on the internet) This was Tripadvisor. Before the advertising campaign <<DSCIR>> it was something that you wrote <<DSCIR>> Tripadvisor and you can find opinions on... <<QICDIS>> <<FACT->> <<->> what? <<->> <<FACT->> <<QICDIS>> (reading from the internet) “Los cinco mejores hoteles del mundo”. Four season resort, this, this, this, this (...4)

<<CLMCON>> S: I think that people XXX critical for this type of pages XXX for example Booking.com that you can buy the actual ratings from pages

T: <<DSFIL>> Uuuhmmm. Yeah... <<DSFIL>>

S: ... To get the reviews, so you are not going to show if they are correct XXX

T: You can buy the opinions. <<DSOM>> You can buy the- <<DSFIL>> yeah. <<DSFIL>> <<DSOM>> <<DSAB>> But I think Tripadvisor does it too or or...<<DSAB>>

S: ... Yeah

T: Or ... look this is something cognitive. It's a piece of information that Adam got two days ago so... <<QICREF>> <<OPIN->> <<->> Can we trust this kind of pages? <<->> <<OPIN->> <<QICREF>>

S: [I was always trusting...]

S: [Yes]

T: Yeah, we trusted <<DSFIL>> eehehh <<DSFIL>> we trusted Booking, we trust Tripadvisor. <<QICRET>> <<DSAB>> Do you remember that day that we had that example.... of ... <<DSAB>> <<QICRET>> <<DSFIL>> uuuhhhh... <<DSFIL>> I gave you the following example. We used to see the the stars (drawing on the blackboard) as a way of rating... maybe a hotel. If you...enter....Tripadvisor and you see that a hotel has four stars... and a half... immediately we would say this is a good hotel. But <<QICREF>> <<OPIN->> <<->> how many opinions should this rate have in order to trust it? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<+>> What happens if it's only based on one report, on one rate, would you trust this opinion? <<+>> <<OPIN->> <<QICREF>> (students shake their heads) No. <<QICREF>> <<OPIN->> <<->> If there are five opinions? <<->> <<OPIN->> <<QICREF>>

S: No

T: <<QICREF>> <<OPIN->> <<->> If there are ten opinions? <<->> <<OPIN->> <<QICREF>>

S: ...A little bit

T: <<QICREF>> <<OPIN->> <<->> If there are twenty? <<->> <<OPIN->>

<<QICREF>>

Well.... <<DSSR>> I remember that the- that the day we were- we spoke about this issue <<DSSR>> you told me that above ten you started trusting the opinions. <<QICCON>> You say yes? <<QICCON>>

S: Yeah

T: More or less. So it's absolutely psychological @ <<QICSA>> when is it reliable or when- it is not reliable? <<QICSA>> Well... <<DSREST>> we can- make a- we can have a positive attitude towards a place <<DSREST>> , a restaurant, a hotel only with two- with ten ratings and maybe the ten ratings one is from the owner of the hotel, the other one is from the son ... the son of the owner, the other one is from the cousin of the owner...and now we know they even buy the <<DSFIL>> eeehh <<DSFIL>> the ratings. Well, coming back to where I was <<DSSR>> Tripadvisor was a search pace <<DSFIL>> eeehh <<DSFIL>> page, was a search tool <<DSSR>> but they didn't have an advertising campaign in TV. Did they have one before? (..1) No. <<DSAB>> So they..... this is something quite new. <<DSAB>> <<DSREST>> Would- Let say we don't know exactly what Tripadvisor is <<DSREST>> and- but we are sitting in front of the TV... (she plays the ad on the screen)

<<QICREF>> <<OPIN->> <<->> Do you like the... <<DSFIL>> eeehh... <<DSFIL>> the commercial? <<->> <<OPIN->> <<QICREF>> (...3) <<DSREST>> What- <<QICREF>> <<REA+>> <<+>> Why have they spend it, the money in this advertising campaign? <<DSREST>> <<+>> <<REA+>> <<QICREF>> As a marketing directors, as a marketing director <<QICREF>> <<REA+>> <<+>> why do you think they have spent this... the money in releasing this advertising campaign? <<+>> <<REA+>> <<QICREF>> (she plays the ad again) <<QICREF>> <<OPIN->> <<->> Do you think this advertising campaign has changed the idea of Tripadvisor? <<->> <<OPIN->> <<QICREF>> <<CLMCON>> <<QICREF>> <<OPIN->> <<->> Do you think that this <<DSSR>> advertiq- advertising campaign <<DSSR>> has given information to those people that didn't know that the <<DSFIL>> eeehhh <<DSFIL>> webpage existed? <<->> <<OPIN->> <<QICREF>> (...3)

S: Yes (as a whisper)

S: For example [people that are not used to] make researches on the internet because they are not familiar with the internet they might see this advertising on TV and just say ok" that's a tool to use where you can watch the pictures of the place not only the ones the hotel is uploading but ones people upload and can read the comments, I can also look for the difference in prices between different webpages... So it's like a com- complete tool on the internet and people that are not used to research internet may find it on the internet, that's a way to announce it...

[Thank you]

T: Yes! I completely agree with you. You might not know that Tripadvisor exist or <<DSFIL>> ooohhh <<DSFIL>> it's a good idea, it's a good idea and what they say is that there ar- one hundred million us- people using it <<DSFIL>> eeeehhh <<DSFIL>> the opinions are being shared by others, they got the best price and it's the <<DSSR>> rights- right tool <<DSSR>> to be in <<DSREST>> the place you want to be, you wish to be. <<DSREST>> That's what they say. <<DSFIL>> Uuhmmm yeah. <<DSFIL>>

<<CLMCON>> So, <<QICREF>> <<OPIN->> <<->> are they creating a positive attitude? Towards their target group? <<->> <<OPIN->> <<QICREF>> (..2) (one student raises the hand)

Thank you (handing the floor)

S:... Maybe not because before-

T: <<DSRETR>> I can't I can't hear you. <<DSRETR>> Can [you speak...]?

S: ... Before TripAdvisor was XXX post an opinion. It was more like a personal thing. And now it might get more XX

T: [Uuuhhmmm]

S (continues): [...but ] in the personal context is...commercial... So for me [...]

T: [Yeah]

<<QICCON>> Do you agree with her? <<QICCON>> (..1) <<QICCON>> Did you hear what she said? <<QICCON>> (..1)

S: I... I I don't agree [with her]

T: <<DSREP>> [You don't agree with her] <<DSREP>> (A cell phone rings) <<QRCAS>> <<DSCODE>> ¿Llamada urgente? <<DSCODE>> <<QRCAS>> <<QICCON>> No? <<QICCON>> <<DSCODE>> Era la alarma. <<DSCODE>>

S: (continues) because I think [one of the points]

T: [Oh yeah yeah yeah (she forgot that the student was talking)]

S: (continues) one of the points of this advertising is to get more people to comment and give their opinions so you have more opinions on the internet and more information about the hotel. For me it's not creating a negative attitude.

T: <<QRCPR>> Over there? <<QRCPR>> Adam?

S: The revenue that...

T: Well that is definitely <<DSRETR>> the the the the last objective. <<DSRETR>> Sell more, they want more people to visit the page but <<DSOM>> they can't do it in- .... <<DSOM>> Let's say that they can communicate that message in very different ways. So what I'm asking you is if this way of communicating <<DSREST>> do you think create a positive attitudes in young in in in people who want to travel or not yeah. <<DSREST>>

S: I don't think it's that creative. I think it is very rational.

T: <<QICCON>> Uuuhhmm? <<QICCON>>

S: ... That they XXX

T: Alright. Thank you. Fabius?

S: Yeah XXXX when there are certain people visiting and using this website, hotels are gonna see it as a potential tool influence over less friendly and nice way of people to... telling I like this place, I don't like that place. It's gonna be a tool that is reliable and more influential by the XX and customers

T: Maybe but you are looking at the at the advertising as if you were a hotel, a company, now I'm trying <<DSREST>> you watch the watch the advertisement as a consumer. <<DSREST>> Somebody that <<DSREST>> hasn't- that has never heard about Tripadvisor and they see it today. <<DSREST>>

S: I think from consumers' point in the sense that they are ferring to XX in consumer relationship. Therefore, I think that XXX other consumers that use that platform [XXX] I am just wondering about practical issues menaing for instance that consumers have different tastes and there are different agendas, different amount of money that they are spending so what is XXX criteria XX

T: [Uuuhmm]

S: Yes, you can choose the price you want to spend on one night and also they give the choice like to say you are going in a couple, you are going in a group of friends or just with your family or with a little children or...you have like filters you can use to...

S: ... XXX or just being on your own?

S: I used to do it on my own. Always. But I like to use those to compare in case there might be special discounts or ...that might be interesting, but usually eeee is cheaper on the official webpage of the hotel

S: .... XXX is to look at the opinions of the people like we like this place or we don't or...

S: ....One of my problems with this kind of website is that I don't know exactly how much these sites are influenced by its creators because we don't know like

if they put their most positive opinions about something or you know if they change it. And another thing is that many people don't have like... because there are so many different people who enter these sites, and a lot of people don't know what they can exactly get with their money. Many times they read all the comment and then they expect a five star hotel for I don't know twenty euros a night. [There are]

T: [I want...yeah]

S: ...Opinions about hotels which is very good for for I don't know XX a particular class but they don't have any clue about what what they can actually get for the money they have. That's why I'm always very sceptical about these sites and I only use them to actually see if they have pictures, like people make pictures by themselves. But I don't comment anymore because many of them XXX

T: Well, I didn't choose a good example. I think... <<QRCPR>> Yeah? <<QRCPR>>

S: I also...

T: Well right yeah, yeah. Yes of course but what they say <<DSREST>> I thought it created an attitude a positive attitude <<DSREST>> at least that was my point of view when I chose the example because they say one- ten- one hundred million people are already using that webpage. <<DSREST>> It's a- it gives you opinions of people like you sharing your experiences <<DSREST>> , you can get the best price and <<DSSR>> what is most- more- what is more important is that <<DSSR>> you will be in the right place, in the place you thought you would like to be. <<DSRETR>> So visit our page, take the, take the <<DSFIL>> eeeehhh <<DSFIL>> the information you want to make the decision <<DSRETR>> but at least enter ou- our website. <<DSAB>> Can..? This is the- I chose this campaign as a sort of creating as a piece of advertising which is which tries to create an attitude about the about the company. <<DSAB>> <<CLMCON>>

Attitudes that are being strengthen. Everybody knows what Danone is. <<DSREST>> Danone is the biggest company, the biggest man- the biggest yoghourt manufacture in Spain. <<DSREST>> And <<DSFIL>> eeeehhhh <<DSFIL>> let's say that <<DSREST>> everybody knows or accepts <<DSREST>> that the quality of Danone is very good and it's a very reliable brand. And this is the piece of advertising (she plays the ad)

<<DSCODE>> "Alimenta sonrisas". <<DSCODE>> This is the new claim. <<DSREST>> Danone has usually... all the- almost all the advertising of Danone products were based in quite rational <<DSFIL>> eeehhh <<DSFIL>> quite rational arguments. <<DSREST>> You better buy Activia because

<<DSALL>> it does this and that for your health. <<DSALL>> And this don't. This is the first kind of advertising campaign where Danone is again building on emotions and is building the umbrella brand instead of building <<DSFIL>> eeehhh <<DSFIL>> every single or each product again based on emotions. <<DSFIL>> Eeeehhhh <<DSFIL>> <<DSREST>> do you Danone out of this <<DSFIL>> eeehhh <<DSFIL>> advertising campaign <<QICREF>> <<DESC->> <<->> could you tell that Danone is a reliable brand? <<DSREST>> <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> Is it a tender brand? <<->> <<DESC->> <<QICREF>> (...4)

S: Yeah, I would say it's a .... Brand ...

T: Definitely the countries c- <<DSFIL>> eeehhh uuhmm doing eeehhh <<DSFIL>> well yes <<DSREST>> the c- make an error, <<DSREST>> the XXX make a mistake. <<QICLAN>> How do you say <<DSCODE>> "alimenta sonrisas"? <<DSCODE>> <<QICLAN>>

S: Feeds your...

T: <<QICLAN>> <<DSRETR>> Feed? Feeds? Feeds smiles? <<DSRETR>> <<QICLAN>> Keep smiling. So Danone has that smiles and speaks about family, about being happy, <<DSOM>> about... <<DSOM>> it's a reliable brand but makes you be happy. <<QICDIS>> <<OPIN->> <<->> Can you change attitudes? <<->> <<OPIN->> <<QICDIS>> (..1)

SS: [[Yes]]

T: Definitely. Yes. (..2) McDonalds.

<<CLMCON>> S: They've gone green

T: <<DSREP>> They've gone green. <<DSREP>> I think ten years ago this switch of McDonalds from red to green was absolutely... unimaginable. <<DSALL>> Sort of <<DSALL>> <<DSOM>> McDonalds being a.... <<DSOM>> <<QRCPR>> yeah? <<QRCPR>>

S: Sorry XXXXX (noise)

T: I don't know

S: XXXXX (noise)

T: <<QICREP>> Pardon? <<QICREP>>

S: I didn't even notice.

SS: @ @ @

T: <<QICCON>> You didn't what? <<QICCON>>

S: I didn't even notice

SS: @ @ @

T: You hav- you haven't even noticed that McDonalds now is green instead of red.

S: XXX

T: Yes, yes.

S: ... I didn't even noticed

S: I was saying Irene the change was so well done in terms... I noticed but I just don't care

T: @ @ @

S: ... I mean I know it's green but it just changes the color because [Teacher: yeah] the image was yellow [Teacher: yeah] I mean that's why...

(..2)

S: So once you got the XX <<QICSA>> why you wanna substitute the red and yellow of the product? <<QICSA>> It's just because it makes us feel not very well and XXXX a new restaurant [Teacher: yeah] XXX the same thing and now XXX... they still wanted it. People left the restaurant faster so that other people can come and now there is like XXX a fee and people are staying there longer and also I see many people with their laptops and they have free wifi so I think it's changed a lot, like ten years before nobody would sit there just having a coffee and that's what it's changed

T: It has changed. And actually McDonalds is now <<DSCIR>> a place where you can go and have a a cup of coffee, you can go there with your friends that have aaaa beer. <<DSCIR>> So it's a more relaxing place. Yeah, uh uh. Iciar?

S: XXX but in fifteen years, ten years people XXX junk food or not

T: So <<QICCON>> Mc- McDonalds is not junk food anymore? <<QICCON>>

S: We don't know because...

T: Oh you don't know! But you know that McDonalds sells good food.

S: No!

T: <<QICCON>> Nooo? <<QICCON>> I mean yeees! They do!

S: Jamie Oliver wanna try against...

T: <<QICREP>> Who? <<QICREP>>



S: ...Jamie Oliver.

T: <<QICCON>> <<DSCODE>> ¿Quién es Jamie Oliver? <<DSCODE>>  
<<QICCON>>

SS: [[A famous chef in the United States]]

T: <<DSCODE>> Famoso para tí <<DSCODE>> @ @ @

S: ... Vende hasta tablas de madera

T: <<QICREP>> <<DSCODE>> ¿Qué? <<DSCODE>> <<QICREP>>

S: ... Vende hasta tablas de madera

T: <<QICCON>> <<DSCODE>> ¿Cómo que hasta tablas de madera?  
<<DSCODE>> <<QICCON>>

S: ... Si

T: <<QICCON>> <<DSCODE>> ¿Tablas de Madera? <<DSCODE>>  
<<QICCON>> <<QICRHET>> <<DSCODE>> ¿Para qué quiero yo unas tablas  
de madera? <<DSCODE>> <<QICRHET>>

SS: @ @ @

S: ¿Pero para cortar las cosas?

T: Alright, alright. Excuse me. Come on, come on @ @

S: Jamie Oliver XXX against fast food and he actually went to court against  
McDonalds because they were using some kind of solution that used  
ammonium [and some other]

SS: [oh, yeah!]

S: [The thing is-]

S: ... the meat in order to put it in their hamburgers and stuff while KFC and  
Burger King had stopped to do that already a couple of years ago. So he  
actually won and McDonalds had to reinvent their recipe

S: They were using meat that there was not very good or apt for human  
consumption so they put it in hydroxide ammonium or whatever to put out the  
germs and bacteria

T: Well these are all many stories about McDonalds but I don't know how many  
million hamburgers they sell every single day. So come on! <<QICLAN>>  
<<DSCODE>> ¿Cómo se dice lupa? <<DSCODE>> <<QICLAN>> (S: [kills  
another people])



S: Loop

T: <<QICCON>> <<DSCON>> Loop? <<DSCON>> <<QICCON>> Loop  
<<DSCODE>> es otra cosa <<DSCODE>> (addressing a Spanish student)

S: No eh....

T: <<QICLAN>> <<DSCODE>> ¿Cómo se dice lupa? <<DSCODE>>  
<<QICLAN>> <<QICCON>> Any help? From the back? <<QICCON>> @@

S: Maximizer

T: <<DSREP>> Maximizer. <<DSREP>> Well if you use a maximizer.  
<<QICCON>> No? <<QICCON>> <<DSCODE>> Una lupa <<DSCODE>>  
<<QICRHET>> <<DSCODE>> ¿Dónde están mis cristales? <<DSCODE>>  
<<QICRHET>> <<DSAPP>> This is a <<DSCODE>> lupa. <<DSCODE>>  
<<DSAPP>> This is a maximizer. If you look...

SS: [[Magnifier]]

T: Magnifier! Thank you. Thank you @@ It was a good guess. If you use a  
maximize to use <<DSALL>> anything in the world, <<DSALL>> if you go to  
the best restaurant in the world and you look at everything they do of course  
you will find something that is wrong. Even if you –

S: XXX in McDonalds

T: No, it's not. <<DSAB>> Well, let's... <<DSAB>> Well McDonalds has  
changed that attitude...

SS: (overlapping)

T: I don't want your opinions anymore @@@ <<CLMCON>>

So McDonalds <<DSREST>> initiated, started <<DSREST>> this change of  
attitude at least here in Spain some ten years ago and they spent an awful lot of  
money explaining and teaching people that your meal <<DSREST>> was mad-  
is made out of <<DSREST>> <<DSFIL>> eeeehhh <<DSFIL>> beef. It's a  
100% beef. And I don't know how much money they've spent and they've  
<<DSFIL>> eeeehh <<DSFIL>> how much money they have spent in this  
advertising campaign. I remember asking students about ten, fifteen years ago  
what ar- what are the hamburgers of <<DSFIL>> eehh <<DSFIL>> what are the  
McDonald hamburgers made out of and <<DSREST>> they say about they say  
about made about of <<DSFIL>> eeeehhh eeehhh <<DSFIL>> <<DSREST>>

S: Of the meat of the cow

T: <<QICREP>> Of the? <<QICREP>>

SS: (overlapping)

T: They told me it was made out of <<DSFIL>> eeeehhhh <<DSFIL>> cat even rats. I thought it was disgusting, terrible. <<DSAB>> So the perception of...<<DSAB>>

SS: (overlapping)

SS: @ @ @

T: If you ask young people now what are they <<DSFIL>> eeeehh <<DSFIL>> what are the McDonalds hamburgers made out of, <<DSRETR> 90% of the of the... young people <<DSRETR> <<DSREST>> would say will say that <<DSREST>> they are made out of 100% out of beef. So they've done sort of very very slow movement towards being healthier. Also, <<CLMCON>> yeah (handing the floor over to a student)

S: XXX to prove it, right?

T: Come on! Thomas! We've been speaking here for at least now two months that <<DSFIL>> eeeehhh <<DSFIL>> what is scientifically <<QICRHET>> what is scientifically proved? <<QICRHET>> <<DSREST>> If I buy... I was gonna give you the same example, <<DSREST>> if I buy an antiwrinkle cream, <<QICRHET>> can somebody tell me, swear and sign that <<DSOM>> if the wrinkles would not go away...? <<DSOM>> <<QICRHET>>

S: Apples and oranges. They are completely different things.

T: No.

SS: @ @ @

S: I think they XX the ingredients in their meat and see what kind of meat it is and then can you actually lie and XXXX?

T: <<QICRHET>> But who lies? <<QICRHET>> <<DSOM>> The the the... <<DSOM>>

SS: (overlapping)

T: <<DSREST>> They've got- do y- do you imagine how many <<DSREST>> ... <<DSFIL>> eeehhh... <<DSFIL>> <<QICLAN>> <<DSCODE>> ¿cómo se dice? <<QICLAN>> Auditorías <<DSCODE>> do they have...? <<QICSA>> Don't you think that the processes and the meat has undergone the same safety controls that any other product that is sold in the market? <<QICSA>> Of course! Of course! <<DSRETR>> So then it's a safe- it's a safe XXXX <<DSRETR>> But anyway, finish @ @ We will carry on

S: I will

T: No, no, no

SS: @@

Well, I leave you make the last point. <<DSCODE>> Eres muy guerrero. <<DSCODE>> Yeah.

S: Yeah, for example, I don't know the perception of Lidl in Spain but in Sweden it's very poor especially because ([S: what?]) (Teacher: [Lidl]) (1: 05: 25)

T: Yeah, <<DSAB>> we stil- <<DSAB>> yeah @@@ If you keep doing that for at least ten years you might change... yeah...<<DSRETR>> It's not only, it's not only a question of <<DSRETR>> making one small action, it's a question of <<DSFIL>> eehhh... <<DSFIL>> <<DSALL>> Lidl does something <<DSALL>> that <<DSFIL>> eehehhh <<DSFIL>> <<DSAB>> it's a bit... <<DSAB>> <<QICREF>> <<DESC->> <<+>> What's the image of Lidl in Germany? <<+>> <<DESC->> <<QICREF>> <<QICREF>> <<FACT->> <<->> Who comes from Germany? <<->> <<FACT->> <<QICREF>> (...3)

Lidl. <<QICREF>> <<FACT->> <<->> Do you buy in Lidl? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> Is it a good supermarket? Is it a good supermarket? <<->> <<OPIN->> <<QICREF>>

S: No, like XXXX

T: <<QICREP>> Pardon? <<QICREP>>

S: I shop there

T: <<DSREP>> I shop there <<DSREP>> @@@ Yeah.

S: But it all XX the prices for their vegetables and fruits. Because they are supposed to be vey good. Of all the vegetables stores.

T: Maybe because they are local purchases, those are local purchase.

S: I don't know where they get the fruit but-

T: [Oh fruit and vegetables is usually bought <<DSRETR>> in a in a in a <<DSOM>> local...<<DSRETR>> <<DSOM>> ]

S: ...[XXX] best at every moment XX supermarket that is called XXX like the biggest markets here and they say it's more expensive but actually it's not. It looks very nice and has everything you want and eehh at the moment they are fighting against (brand) because many people go there instead of (brand) because it's cheaper XXX

T: Ok. Ok, so back to McDonalds, <<QICREF>> <<OPIN->> <<+>> is there anything else that you would like to say @ about McDonalds? <<+>> <<OPIN->>

>> <<QICREF>>

SS: @ @ @

T: @ @ @

S: I only go whenever I XX

T: <<QICREP>> Pardon? <<QICREP>>

S: I only go there when [XXX]

SS: [(overlapping)]

T: Alright. Finished. <<CLMCON>>

Ok, when McDonalds was red... at this time was when McDonalds was launched the only product you could eat there was actually hamburgers and cokes... I'm exaggerating but they introduced salads, you can go to McDonalds and eat salads. They introduce the...

<<CLMCON>> S: But the salads have more calories than the hamburgers

T: Well, never mind <<DSFIL>> eehhh aahhh eehhh <<DSFIL>>  
 <<DSREST>> No, they haven't got- You- ...They do not have calories at all.  
 <<DSREST>> They introduced salads, salads are green, salads are  
 <<DSALL>> whatever... <<DSALL>>

S: The veggie burger doesn't exist in Spain

T: <<QICREP>> Which one? <<QICREP>>

S: ...The veggie burger

T: <<DSREP>> Veggie bur- <<DSREP>> I don't think so. I'm not a heavy user of McDonalds, but they introduced fish, chicken, desserts, coffee, <<DSCODE>> agua, <<DSCODE>> many other products.

S: XXX

T: That's not possible.

SS: (overlapping)

T: I'm saying no to everything you're saying today @@@ Alright, alright.

<<CLMCON>>

(Teacher sighs waiting for silence)

T: Look, because <<DSREST>> that piece of information I'm saying no because that piece of information doesn't really <<DSREST>> <<DSFIL>>

eeehhh <<DSFIL>> build on what we are saying. We are speaking about attitudes. <<DSAB>> I will change again the example that a lawyer in a- <<DSAB>> hamburger I don't know made out of fish <<DSAB>> I don't know where and when <<DSFIL>> eehhh <<DSFIL>> (sigh) ... <<DSAB>>

S: XXX because I wasn't giving any sources. I get it but still I see that even though McDonalds is selling salads and vegetables in every Happy Meal I still consider it as fast food and that make people fat

T: <<DSAB>> Alright, alright, but all the- me too! <<DSAB>> I don't go to McDonalds <<DSREST>> when I hav- when I go out for dinner, <<DSREST>> [SS: @@@] <<DSREST>> but we are not... yes, but I'm not the target group. <<DSREST>> <<DSREST>> I'm- What you are talking about is the change of attitude that McDonalds has achieved in generally speaking consumers, <<DSREST>> people who go there. So, once you go to McDonalds you can have a green salad, <<DSREST>> maybe that salad is I don't know it has <<DSCODE>> gusanos <<DSCODE>> or <<DSALL>> whatever, <<DSREST>> <<DSALL>> but @@ <<DSRETR>> but it's green and what they have done for at least ten years is they have done and they have done extraordinary good marketing <<DSRETR>> <<DSFIL>> eehhh <<DSFIL>> effort in changing consumer attitudes. <<DSREST>> We- of course you <<DSREST>> know McDonalds as being a junk food <<DSFIL>> eehhh <<DSFIL>> junk food company, <<QICIND>> what about me? <<QICIND>> <<DSREST>> That when I was your age I didn't- there was no McDonalds in Spain <<DSREST>> so for me it's even different, now McDonalds is back @@ No, when I was your age yes, but there was no McDonalds where I lived. I lived in a small place and of course there was no McDonalds there, in a small city.

S: an actual competitor to Starbucks XX my coffe XXX percentage XXX even though they are perceived as a fancy restaurant they are also a coffee place for XXX

T: Yeah, so of course, you can go with your friends if you are a teenager, you can go with your children when you're <<DSFIL>> eehhh <<DSFIL>> <<DSRETR>> when you you when you go with your children, <<DSRETR>> you can go alone, you can go alone to have a cup of coffee, you can go with your wife there, you can go with your friends now <<DSREST>> if we- if you are <<DSREST>> twenty something so they're really widening the- their umbrella and it's not only junk food. We know that hamburgers with fries and Coca Cola is not the best meal that you can have for lunch every day, but I was giving the same example, what would happen if you to go a... <<QICLAN>> <<DSCODE>> ¿pastelería? <<DSCODE>> <<QICLAN>> (..2)

S: Bakery

T: <<QICSA>> <<DSREP>> Bakery <<DSREP>> and spend a week just eating

croissants, chocolate and eating Coca Cola? <<QICSA>> Almost the same.  
 <<DSRETR>> It's...it's...it's really unhealthy. <<DSRETR>> But it's so nice!  
 <<DSAB>> I mean who can yeah yeah... <<DSAB>>

S: XXXX cafeteria is much better than XXX white bread and potatoes so...

T: You can choose <<DSALL>> whatever. <<DSALL>> Yeah, but McDonalds because of the XXX <<DSRETR>> it's...it's nice to have... <<DSRETR>> especially when I don't know when you are fifteen and you spread it with ketchup. Something that your mum usually says 'stop it!' and 'don't take that much', well...McDonalds is McDonalds. The meat <<DSFIL>> uuhmmm <<DSFIL>> the hamburgers meet all the quality standards required by the <<DSCODE>> Legislación <<DSCODE>> and it's not better or worse than the meat that we can buy in Lidl.

But we are speaking about attitudes. We are not speaking about quality, we are not speaking about what's in the inside. <<DSAB>> Ok, so McDonalds has changed from red...<<DSAB>> It's also the color of passion, <<QICCON>> isn't it? <<QICCON>> <<DSAB>> It's not only.... <<DSAB>>

S: For fast food it was almost scary. I entered the restaurants ten years ago and I got scared. XXX used to the change. And when we think about the old ones XXX

T: It is. Yeah... <<CLMMAN>> <<DSREST>> Well, these these two brands you- I don't know if they are the examples of well chosen or not, <<DSREST>> but I'm sure that for Thursday you are going to upload in the campus virtual other good examples for advertising that create an attitude <<QICCON>> uh? <<QICCON>> <<CLMMAN>> That are new brands or brands that are known but not that well-known so they are trying to create certain attitude towards their target group. I'm sure that you are going to upload in the campus very good examples of brands that (..2) keep strengthening the image of the brand and <<DSREST>> they've been doing.... Or they've been- or they have a strong image of a brand <<DSREST>> and a strong attitude towards that brand and <<DSREST>> that one- and that image has been maintained for a long time, <<DSREST>> for example Axe or Links (?), exactly the same image and they have invested a lot of money in advertising with different commercials, <<DSREST>> but the... the idea yeah the idea three copy strategy for the brand has been maintained a long at least twenty five, thirty years. <<DSREST>> <<CLMMAN>> Please give me also very good examples of brands that have or are trying to change the image or the attitude that consumers have towards that brand, and well... <<CLMMAN>>

This is like sort of last example... the- <<DSAB>> Benetton is for me and example of an erratic brand, with the... <<DSAB>> well <<QICRHET>> why do I say that? <<QICRHET>> <<QICDIS>> <<DESC->> <<+>> What is the image



of United Colors of Benetton? <<+>> <<DESC->> <<QICDIS>> <<QICDIS>>  
 <<FACT->> <<->> What do they sell? <<->> <<FACT->> <<QICDIS>>

S: The clothes or the campaigns?

T: <<QICREP>> Pardon? <<QICREP>>

S: ... Do you mean the clothes or the campaigns?

T: No, <<DSREST>> I'm tell- <<DSFIL>> eeheh <<DSFIL>> clothes yeah.  
 <<DSREST>> Thank you. Well, <<DSSR>> this was the initial image of.... This  
 was the initial campaign of <<DSFIL>> eeheh <<DSFIL>> United Colors of  
 Benetton. <<DSSR>> People of different colors and <<DSFIL>> eeheh  
 <<DSFIL>> races... <<QICLAN>> races? <<QICLAN>>

S: Yeah

T: Races... dressed in .... (sighs) nice colors. <<DSCODE>> Colores alegres  
 <<DSCODE>> (..2) <<DSRETR>> Well, they changed the ... they changed the  
 strategy, <<DSRETR>> their communication strategy and they starting making  
 sort of quite strange <<DSREST>> I I I wouldn't, I don't know exactly how to  
 classify them, <<DSREST>> but <<DSFIL>> eehehhh <<DSFIL>> (..2) I have  
 the whole collection of the <<DSFIL>> eehehh <<DSFIL>> of the advertising that  
 that they run. And well, this was McDonalds in the beginning of the 90s.  
 <<DSAB>> This was... (...8) <<DSAB>> Then <<DSFIL>> eehehh <<DSFIL>>  
 this campaign appear when it was about two years ago. <<QICRET>> Do you  
 remember this advertising campaign? <<QICRET>>

SS: [[Yes]]

T: <<QICCON>> No? <<QICCON>> I will I'll show you on Thursday and well  
 <<DSREST>> this campaign was really... This advertising campaign was  
 <<DSFIL>> eehehh <<DSFIL>> catastrophic. <<DSREST>> <<QICDIS>>  
 <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICDIS>>

S: They were actually not allowed to publish it in the United States. They had to  
 remove the campaign

T: Yes. <<DSREST>> I I My opinion of this campaign, <<DSREST>> I don't  
 know if I'm right or not, <<DSREST>> bec- what I think is that this campaign  
 was not even planned to be released <<DSREST>> in the <<DSFIL>> eeheh  
 <<DSFIL>> in the in the media. I think I I saw one billboard in Rome I think, and  
 from that billboard what they did actually was reveal the campaign, or the  
 campaign starts spreading as a viral campaign in the internet. I think that was  
 the objective of this campaign. Of this advertising campaign, <<DSAB>> but we  
 can- on Thursday I can show you the whole <<DSAB>> <<DSFIL>> eehehh  
 <<DSFIL>> the whole development of the ideas. And this is the last the last

advertising campaign that I have for your- for the United Colors of Benetton. (Reading) “The Unemployee of the Year”. <<QICREF>> <<OPIN->> <<->> Do you find it being appealing? <<->> <<OPIN->> <<QICREF>> (..2) <<QICCON>> Isn’t it sad? <<QICCON>>

S: Yeah

T: I don’t think it is a good image. I mean, <<DSREST>> what does this... eeehh <<QICREF>> <<OPIN->> <<+>> What do you think it’s the attitude that you will <<DSFIL>> eeehh <<DSFIL>> have of Benetton if you see this advertising campaign? <<DSREST>> <<+>> <<OPIN->> <<QICREF>> I think it’s sad, I.... don’t like it at all.

S: It's surreal

T: Yes. But... it’s controversial in a... in a sad way. <<DSAB>> Let’s... ok, let’s... <<DSAB>>

S: Also they often XXX racism XXX

T: <<QICREF>> <<OPIN->> <<->> Do you think that campaign really was “unhate” campaign? <<->> <<OPIN->> <<QICREF>> @@ Well..[ ]

S: The one with Obama or the unemployee?

T: Ah! The one of Obama.

S: Yeah

T: Well I have my opinion about that campaign, but anyway, <<DSREST>> we will- I don’t want you I don’t want you to shut up, I don’t want to <<DSREST>> @@ <<CLMSS>>

<<CLMMAN>> We are going to finish, we will carry on on Thursday and <<DSFIL>> eeehhh <<DSFIL>> we can speak a little bit about the the Benetton advertising campaign. Please, upload as many examples as you can. <<QICREF>> <<FACT->> <<->> Are you working on your case studies already? <<->> <<FACT->> <<QICREF>> (...3) <<QICREF>> <<FACT->> <<->> Are you working on your case studies already? <<->> <<FACT->> <<QICREF>>

SS: [Yes]

T: Alright. <<QICCON>> Any doubts? <<QICCON>> Everything is (student speaks) <<QRCPR>> yeah? <<QRCPR>>

S: XXX (background noise)

T: It’s just having it in case <<DSFIL>> eeehhh <<DSFIL>> the marketing



director asks you to... to watch it. I mean usually (Student speaks)  
<<QRCPR>> Yeah? <<QRCPR>>

S: XXX (background noise)

T: The one I was released before the new campaign. Advertising campaigns are usually a follow-up of <<DSALL>> something <<DSALL>> that has previously been released. In case of Tripadvisor of course there is no previous campaign <<DSAB>> so is... <<DSAB>> what I want you to take a look is what was the campaign that was being released before you launch this new campaign. <<QICREF>> <<FACT->> <<->> What brand are you working in? <<->> <<FACT->> <<QICREF>>

S: Coca Cola

T: Oh, well.... <<DSAB>> You can... <<DSAB>> Then there's not a problem. You can take any campaign you want on Coca Cola.

S: XXX

T: No. <<QICCON>> Alright? <<QICCON>>

T: Thank you then. See you on Thursday. <<CLMMAN>>

## 9.4.2. Lecture 2: Consumer Behavior

Date: November 14th 2013

# students attending: 42

<<CLMMAN>> T: Hi, good morning everybody. Good morning. Hello, good morning.

<<QRCPR>> Are you alright? <<QRCPR>> <<QICCON>> Yeah?

<<QICCON>> <<QRCPR>> Ready? <<QRCPR>>

S: I'm ready

T: <<DSOM>> You're ready to... <<DSOM>> yeah.

Good. Before I forget, I wanted to ask you I don't know if Elena Urquía, the vice dean, has contacted you because <<DSRETR>> there is going to be a... a <<QICSA>> what? <<QICSA>> There's going to be a.... meeting <<DSRETR>> <<DSREST>> well a an informal meeting <<DSREST>> <<DSRETR>> to to explain to the <<DSFIL>> eeehhh <<DSFIL>> current eehh. <<DSRETR>> Let's see if I get my English @@ running today. To explain the Erasmus that our studying- <<DSREST>> to explain <<DSRETR>> the the <<QICLAN>> ¿Los alumnos? <<QICLAN>> <<DSREST>> <<DSRETR>> The students! To convince them or to speak about the Erasmus program so that is going to take place on Monday the 18th in el Aulario from 9 am until 6 pm. So now you. It's going to take place during all the day, <<DSREST>> but what I was I wanted to ask you <<DSREST>> if you could be there for it depends half an hour, one hour, it depends on your agendas to explain to the Erasmus or to the students that are here in the faculty explain or tell them what is your experience as Erasmus student and <<DSREST>> what do- can they expect if they want to visit your universities. <<DSREST>> Alright, and I'm going to ask you before leaving if you could tell me, if you could tell me any availability if you could be there at ten o'clock or at only one hour or a half an hour in the afternoon. So if you could be there that's gonna be a nice help for <<DSFIL>> eehh eeehhh <<DSFIL>> the vice dean convincing Spanish students to go abroad. <<QRCPR>> Yeah? <<QRCPR>>

S: I've got an email that I had to be there at 12: 30?

T: Today at 12: 30 <<DSFIL>> eeehh <<DSFIL>> at 12: 30 there is a meeting yeah. But I am speaking about Monday. The 18th. Monday the 18th. En el Aulario. So if you think a little bit about your availability that would be great if you can if you can help us explain the Spanish students what are the nice

<<DSALL>> things <<DSALL>> and the interesting <<DSALL>> things  
 <<DSALL>> about the Erasmus stay. <<QICCON>> Right? <<QICCON>>  
 Thank you. Don't forget to tell me if you could be there for a while.

Alright, <<DSFIL>> I see- I got <<DSFIL>> (..2) have done all the shopping. So  
 we are going to run the blind test today. <<DSREST>> But I ask you, I'm going  
 to ask you <<DSREST>> to be completely quiet until half past nine.  
 Otherwise... @ We don't do it @@ (a student changes his place and runs to  
 the first row) @@ You are seating in front. <<CLMMAN>>

<<CLMMAT>> Alright, you uploaded some examples (cough) You have  
 uploaded some examples <<DSRETR>> about about (..2) <<DSRETR>>  
 <<QICREF>> <<FACT->><<+>> about what? <<+>> <<FACT->>  
 <<QICREF>> (she searches the website) For example, Miguel Ángel, Miguel  
 Ángel, <<QICREF>> <<FACT->> <<+>> this is an example of...? <<+>>  
 <<FACT->> <<QICREF>>

S: Yeah, it's about perception and attitude.

(Teacher plays the commercial)

(Students comment impressions among them)

T: Good. <<DSAB>> What's your...? <<DSAB>> <<QICREF>> <<FACT->>  
 <<->> Did you brought it as an example of? <<->> <<FACT->> <<QICREF>>  
 Explain us a little bit.

S: I think we were talking about attitudes and I think this is like the kind of  
 advertising that changes an attitude .....

T: So, <<QICREF>> <<OPIN->> <<->> did you like it? <<->> <<OPIN->>  
 <<QICREF>> <<QICREF>> <<OPIN->> <<->> Do you think that it's good? <<->>  
 <<OPIN->> <<QICREF>>

S: No

T: <<DSREP>> No. <<DSREP>> No <<QICREF>> <<REA+>> <<+>>  
 because? <<+>> <<REA+>> <<QICREF>>

S: Because it is very poor

T: Yes, poor but in terms of <<QICREF>> <<EXPL+>> <<+>> what? <<+>>  
 <<EXPL+>> <<QICREF>>

S: In terms of a liquor advertising because a liquor advertising is much more...  
 tends to be much more ....

T: <<DSREST>> So it's.... it shows <<DSREST>> <<QICSA>> what?  
 <<QICSA>> It shows an attitude (..1) of <<DSALL>> somebody <<DSALL>>

who's really determined to order a brand, <<QICCON>> no? <<QICCON>>  
 <<QICSA>> He's not drunk? <<QICSA>> <<DSAB>> He's not... <<DSAB>>  
 <<QICREF>> <<OPIN->> <<->> Did you like it or not? <<->> <<OPIN->>  
 <<QICREF>> No. But, no. <<DSREST>> What do you think about- What I  
 mean, <<QICREF>> <<OPIN->> <<->> you did you like it? <<->> <<OPIN->>  
 <<QICREF>> I mean <<DSFIL>> eehehh <<DSFIL>> What I mean is express  
 a little bit yourselves, please. <<DSREST>> <<QICREF>> <<OPIN->> <<->>  
 Do you think it is a good piece of advertising or not? <<->> <<OPIN->>  
 <<QICREF>> (..2) <<QICCON>> No opinions? <<QICCON>> (...3)  
 <<QICCON>> No opinions? <<QICCON>> <<QICCON>> No? <<QICCON>>  
 (..2)

S: I think also if it is a big ... why there is a drunk girl...?

T: It could be three men. <<DSAB>> There are three characters who... only  
 one is a girl. <<DSAB>> It's too long to say <<DSALL>> nothing <<DSALL>>  
 and <<DSFIL>> eehehh <<DSFIL>> <<DSREST>> what do you think about  
 this brand comparing itself with another let's say two or ... <<QICREF>>  
 <<REA+>> <<+>> why does the brand need somebody else to show the brand  
 is better? <<+>> <<REA+>> <<QICREF>> <<DSREST>>

S: Because it cannot speak for itself

T: I think Jack Daniels can speak for itself!

S: Yeah, but... they shouldn't use this type of advertising

S: XXX

T: I don't know <<DSREST>> I think it's... they are targeting to young people.  
 <<DSREST>> I don't think I'm the target so you need to <<DSFIL>> eehehh  
 <<DSFIL>> give me an interpretation of what the <<DSFIL>> eehehh <<DSFIL>>  
 Jack Daniels <<DSRETR>> wants to to say (.1) <<DSRETR>> Teresa?

S: Yes

T: Yes, you brought an example...

S: It's only definitions

T: <<DSREP>> It's only definitions. <<DSREP>> So well you can read it and  
 there's no advertising here. María? (..2) <<QRCPR>> <<DSCODE>> ¿Está  
 María? <<DSCODE>> <<QRCPR>>

S: No

<<CLMMAN>> T: No, María is not here. Eehehh Marius?

S: Yeah. <<CLMMAN>>

T: So, <<QICREF>> <<FACT->> <<->> you brought an example of...? <<->>  
<<FACT->> <<QICREF>>

S: My ...was to change [eehhh]

T: [Do you, do you] Excuse me, <<QRCPR>> <<DSOM>> would you mind...?  
<<DSOM>> (she is addressing some students who are not paying attention, but just talking to each other) speaking one by one and ... uuhhhh uuhhhh?  
<<QRCPR>>

S: XXX

T: <<QICCON>> Just to compare the differences? <<QICCON>>

S: Yeah.

(Teacher plays the cars commercial)

S: So it's just an old man video and a middle age woman. Yeah, so it's for a George Clooney type.

T: <<DSREP>> The George Clooney type! <<DSREP>> @

S: Yeah.

T: Ok, <<DSRETR>> this is- this is <<DSFIL>> eehehh <<DSFIL>> good.  
<<DSRETR>> This is the first one. And this is from 2003. Quite old. This is...another one. <<QICREF>> <<FACT->> <<->> And this is from? <<->>  
<<FACT->> <<QICREF>>

S: From this year

T: From this year.

(Teacher plays the commercial)

<<CLMMAN>> T: <<QRCPR>> Shall I show <<DSRETR>> the the other one?  
<<DSRETR>> <<DSOM>> The third one or..? <<DSOM>> <<QRCPR>>

S: Yeah... <<CLMMAN>> it is for young people, so that they buy Mercedes.  
Yeah, yeah, I think that is the statement...

(Teacher plays the commercial accidentally) Sorry! (She stops it) <<QRCPR>>  
Yeah? <<QRCPR>>

S: Yeah, that Mercedes should be bought by young people

(Teacher plays the commercial)

S: It's a very typical car

T: <<QICREP>> Sorry? <<QICREP>>

S: It's a very typical car

T: <<QICREP>> It's a? <<QICREP>>

S: It's a very typical car

S: It focuses on the same emotion as BMW. For example, the ones that we have in our case (in their study case) the ones about XXX is completely different.

T: Yeah. Well, that was quite strange. I would like to listen what are you going to <<DSFIL>> eehhh <<DSFIL>> find out <<DSFIL>> eehh <<DSFIL>> from that advertising. But I think it was interesting because you can see the evolution of Mercedes for the last <<DSFIL>> eehh <<DSFIL>> ten years. And Mercedes had <<DSFIL>> eeehhh <<DSFIL>> a clear, at least here in Spain, I don't know in Germany, but it had a very specific image of the brand <<DSFIL>> eeehh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> who were the owners of the Mercedes? <<->> <<FACT->> <<QICDIS>> <<DSAB>> Or where is... <<DSAB>> <<DSFIL>> eeehh <<DSFIL>> <<QICCON>> men? <<QICCON>>

S: George Clooney

T: <<QICCON>> George Clooney? <<QICCON>> <<QICREF>> <<REA+>> <<+>> Why George Clooney? <<+>> <<REA+>> <<QICREF>>

S: Because he is old

T: <<QICCON>> George Clooney is old? <<QICCON>> @ (students speak among themselves) @ @ @

S: He's a celebrity

T: No, don't describe it as a celebrity. Describe it as a as a normal person which hasn't got a name. It has always a man. It has over forty. <<DSRETR>> He worked as... I don't know...[lawy-] <<DSRETR>>

S: [Business]

T: <<QICREP>> Pardon? <<QICREP>>

S: A business man

T: A manager, a business man. <<DSCIR>> He was dressed in a suit with his with his tie. So it was always that kind of that kind of man. <<DSCIR>> <<DSFIL>> Eeehh and eehhh <<DSFIL>> well and the impression of the first advertising was really clear. It was an old man with a young lady or at least a much younger lady. Then what Mercedes has done is <<DSFIL>> eehhh

<<DSFIL>> is talk to younger and younger people <<DSFIL>> uuhhmm  
 <<DSFIL>> you don't need to be old <<DSRETR>> to to to be able to buy a  
 Mercedes. <<DSRETR>> So you can <<DSFIL>> eehh <<DSFIL>> take a look  
 at the evolution from the first advertising to the last one. <<DSREST>>  
 Mercedes is always for- is also for young people. <<DSREST>> Take a look at  
 the music, the rhythm, <<DSALL>> whatever. <<DSALL>> It's really  
 <<DSFIL>> eeehhh it's eehh <<DSFIL>> <<DSRETR>> I can't find the word  
 but it's <<DSFIL>> eeh <<DSFIL>> it's really impacting. <<DSRETR>> You  
 can feel the power of the <<DSFIL>> eehh <<DSFIL>> of the car, can't you?  
 Now listen to the music, close your eyes again. Close your eyes and  
 <<DSOM>> just listen to the... <<DSOM>> Close your eyes and just listen to  
 the music.

(Teacher plays the commercial again)

T: Close your eyes @@

(Commercial keeps being played)

T: Well, you don't need to close your eyes @@

Well, it's much younger. <<DSRETR>> It's it's much more aggressive  
 <<DSRETR>> <<DSREST>> in the in the it's intense. <<DSREST>> You can  
 feel the <<DSCODE>> adrenalina, the adrenaline, <<DSCODE>> so it's really  
 targeted at at young people. <<QICDIS>> <<FACT->> <<->> Men or women?  
 <<->> <<FACT->> <<QICDIS>>

S: Men. Young men

T: <<QICCON>> Younger man? <<QICCON>> But you can't see anybody in  
 the ad.

S: But it's the color and the music

T: The color and the music. They are strong. So, <<QICCON>> do you think  
 that this last <<DSFIL>> eeehhh <<DSFIL>> advertising is targeted to men?  
 <<QICCON>>

S: Yes

T: <<DSREP>> Yes, yes. <<DSREP>> Yes! I was asking but this side (of the  
 class) doesn't answer so I'm gonna sit <<DSFIL>> uuhmm <<DSFIL>> looking  
 at you. Alright. Thank you. Good examples. Very good examples.

<<CLMMAT>> <<CLMMAN>> And for the rest of you who can't tell anything,  
 who have no opinion about the advertising, just remind you that the exam is  
 going to be like this. I'm gonna show you an advertising and I'm going to ask  
 you your opinion about <<DSFIL>> uuhhmm <<DSFIL>> about consumer  
 behavior related to that brand and that advertising: <<QICIND>> <<DSRETR>>

who's who's the target group? <<DSRETR>> <<QICIND>> ,  
 <<DSREST>> what are the- <<QICIND>> what do the marketing strategy  
 intends to do? <<QICIND>> <<DSREST>>, <<DSFIL>> eehhh <<DSFIL>>  
 <<QICIND>> <<DSREST>> what are the objectives- what are the perceptions  
 of consumers <<QICIND>> <<DSREST>> <<QICIND>> What are the  
 motivations? <<QICIND>> , <<DSFIL>> eeehhh <<DSFIL>> <<QICIND>> what  
 do you think the motivations of this brand are? <<QICIND>> <<DSAB>> So,  
 that's the... <<DSAB>> (student wants to speak) uuhhhh uuhmm?

S: When is it?

T: <<QICCON>> When is it? <<QICCON>>

S: ... The exam

T: <<DSREP>> The exam. <<DSREP>> You can check it in the website.

SS: [[(overlapping)]]

T: Yes, I think yesterday... [[students speaking]] yeah. <<DSREST>> The final  
 exams, the dates for the final exams were uploaded yesterday. <<DSREST>>

SS: [[(overlapping)]]

T: So, I don't know what day in January. It is.

SS: [[(overlapping)]]

T: <<QICREP>> Pardon? <<QICREP>>

SS: [[(overlapping)]]

T: The XXXX one.

(Teacher is searching for more students advertisements)

S: The first one

T: <<QICCON>> "The Candidate"? <<QICCON>>

S: Yeah.

T: <<QICCON>> This one? <<QICCON>>

S: Yes.

(The web doesn't work)

S: Try the other one

T: Ah! ...



S: Log in

T: No, I don't want to log in @@@ Come here and then you log in.

(Student goes)

T: (Reading) <<DSCODE>> “Este video puede ser inadecuado para algunos usuarios. Iniciar sesión para confirmar la edad”. <<DSCODE>> <<DSAB>> You need to confirm you're over ... <<DSAB>> (the teacher approaches some students who have been talking all lesson long) (whispering) <<QRCPR>> Could you please do me the favor to stop speaking among you? <<QRCPR>> Or that's gonna be impossible? <<QICCON>> Is possible? <<QICCON>> <<QICCON>> Yeah? <<QICCON>> Thank you. <<CLMMAN>>

<<CLMMAT>> (Commercial being played)

T: [It's too long]

Well, it was quite long. It's <<DSALL>> yeah. <<DSALL>> It's interesting. And <<DSFIL>> eeehhh... <<DSFIL>> <<DSREST>> what do you- <<QICREF>> <<EXPL+>> <<+>> what would you conclude? <<DSREST>> <<+>> <<EXPL+>> <<QICREF>> Adam, you like this advertising as you uploaded it. <<QICREF>> <<OPIN->> <<+>> What did you like about it? <<+>> <<OPIN->> <<QICREF>>

S: It's the perception of the brand as well as the process of recruitment....

T: <<DSRETR>> It's very- It's unique. It's really unique, yeah. <<DSRETR>>

S: Heineken is [...]

T: [You should tell me. I don't know,] I am not a beer drinker.

S: ...They are checking you're XXXX for a job XXXXX and it's real....and they're thrilled of being at the game and see all these people looking at you 'cos you got the job.

T: Yeah, uuhhhh uuhmm.

S: Although it might not be the best beer out there

T: <<QICSA>> What's the best beer? <<QICSA>> It's impossible to say... <<DSREST>> Beers... there are so many kinds of beer, <<DSREST>> <<DSAB>> there are so many... <<DSAB>> [students talking]

S: It's very mental...

T: It is, it is.

S: They are standing out

T: <<DSREP>> They are standing out <<DSREP>> and they've always had their own personality. I mean, <<DSFIL>> yeah. <<DSFIL>> And they got many <<DSFIL>> eeehh <<DSFIL>> many ingredients, <<DSFIL>> let's say, <<DSFIL>> about consumer behavior <<DSREST>> because they- <<DSFIL>> eeehh <<DSFIL>> it's usually about group of friends that <<DSREST>> they all like the same brand, they are enthusiastic about the same brand <<DSAB>> and they they don't- <<DSAB>> I think it could be a love brand but that's up to you to tell me. Alright. Ok.

<<CLMMAN>> <<QRCPR>> Are you ready to drink eehhh? <<QRCPR>> <<DSAB>> Who can-... <<DSAB>> Well, we need to, I need to (..2) I need to recruit five different persons. I am going to recruit them. So... <<DSREST>> the more enthusiastic people that can tell... <<QRCPR>> who can distinguish Coca Cola from any other brand specifically? <<DSREST>> <<DSAB>> Who can- ? <<DSAB>> <<QRCPR>>

S: I'm an addict

T: <<QICCON>> You are an addict? <<QICCON>>

S: He's a Coca Cola addict

T: <<DSREP>> He's a Coca Cola addict. <<DSREP>> <<QRCPR>> <<DSREST>> Who can-, who would tell that you- that is able to find out the difference between Coke and Pepsi in a blind test? <<DSREST>> <<QRCPR>> P-p-put your hands up. <<QICCON>> Really? <<QICCON>> Only... oh no! This is impossible! Only men... no! @@ no! <<DSOM>> Who can tell-? <<DSOM>> <<QICCON>> Are you sure you can yeah? <<QICCON>> <<QRCPR>> You can tell the flavor of Coca Cola...against Pepsi? <<QRCPR>>

S: I can match Coca Cola Light and Pepsi Max

T: <<DSREP>> Coca Cola Light and Pepsi Max <<DSREP>> <<DSFIL>> uuhmm uuhmmm. <<DSFIL>> Alright. So @@ of course. Nicolas. <<QRCPR>> Who else? <<QRCPR>> A need a girl. <<QRCPR>> You? <<QRCPR>> <<QICCON>> Yeah? <<QICCON>> One, two, three. No? @ <<QRCPR>> You can't tell the difference? <<QRCPR>> <<QICCON>> Can you? <<QICCON>>

S: (asks something)

T: No, no. You need to love Coca Cola. No, come on! Stop it, stop it (students talking loud) Thomas you are not going to do it either. No @@ <<QRCPR>> Can you please sit in the front? <<QRCPR>> So I need five candidates. One, two, three. <<QICCON>> Are you sure you can tell the difference between Coca Cola and <<DSFIL>> eehhh? <<DSFIL>> <<QICCON>> <<QICCON>>

Are you sure? <<QICCON>> <<QICCON>> Alright? <<QICCON>>  
 <<QICCON>> Yes? <<QICCON>> Come on, one, two, three and ... Thomas.  
 One, two, three, four. <<DSCODE>> Ahí, ahí siéntate ahí. <<DSCODE>> You  
 can sit there. Alright.

(Teacher and one student prepare the beverage samples)

T: You have to rate from one to ten, <<DSREP>> from one to ten, <<DSREP>>  
 all the flavors. (Teacher write on the blackboard some columns to later write  
 and share the results) You say and you write here <<DSREST>> the brands  
 that you think- what brand you think it is. <<DSREST>>

S: XXX

T: Of course there are Coca Cola and....

S: There are other brands?

T: Yes, there are other brands <<DSRETR>> in each of each <<DSFIL>>  
 eehhh <<DSFIL>> each glass <<DSRETR>> is a different brand. So you can  
 tell me if it is a brand or if it is a <<DSCODE>> marca blanca. <<DSCODE>>

S: Are there diet cokes?

T: There are no diet cokes, there are no zero cokes. <<DSAB>> They are all  
 Coca Cola and... <<DSAB>>

S: We have to rate from one to ten, but 1 is, what?

T: Ten is better taste than zero.

S: Ok

(Students talking)

T: It's like a grade. Come on! You can smell them (the glasses), you can touch  
 them and <<DSFIL>> eehhh <<DSFIL>> listen to them. The cans are all red  
 and they've been in the fridge for exactly the same number of hours. They all  
 have the same amount of ice and they are all served exactly <<DSREST>> in  
 the same type of glass. Of plastic glasses. <<DSREST>> You have to keep  
 your opinions for yourself. And the only thing that I can tell you is that there are  
 five different brands. One is Coca Cola, the other one is Pepsi, <<DSAB>>  
 and.... the others are... <<DSAB>> maybe there are two glasses of Coke. No.  
 Maybe two... No.

S: Nobody said that every glass is a different brand

T: Oh yes, yes, yes, yes, yes, yes.

SS: @@@

T: Come on! I mean, you swear that you can tell the difference between Coke and any other brand, especially with Pepsi. So... yeah, five different brands but let me play a little bit. (Addressing a contestant that looks like he is cheating) If you speak again, you're out of the game @@.

SS: [[@@@]]

T: Eh, <<DSCODE>> ¡ya! Venga. <<DSCODE>> Come on! Concentrate yourself. <<DSSR>> The better the flavor, the better the grade. The highest the grade, I mean. <<DSSR>> And then you can tell which one is Coca Cola, which one is Pepsi, and if you recognize any other one you can just say well this is El Corte Inglés, this is Alcampo, this is Carrefour, this is Día, this is Lidl, this is <<DSALL>> whatever. <<DSALL>> All the brands that you... might know. <<QRCPR>> Ready? <<QRCPR>> Ok, if you are done, turn around (the piece of paper). (To one contestant) <<QRCPR>> <<DSCODE>> ¿Te acabas todo eso? <<DSCODE>> <<QRCPR>> Uuhhmm uuuhhmmm. <<CLMMAN>>

(Teacher collects the pieces of paper)

T: My glasses... (teacher puts on her glasses to read the papers)

T: (Reading to herself) <<DSCODE>> Marca blanca, marca blanca, <<DSCODE>> Pepsi, marca blanca, Coca Cola.

(Addressing a student while collecting the pieces of papers) And you don't like anyone- <<QICREF>> <<OPIN->> <<->> <<DSCODE>> ¿tú no eres un amante de la Coca Cola ni de la Pepsi? <<DSCODE>> <<->> <<OPIN->> <<QICREF>>

S: Coca Cola Cero

T: (Reading to herself @@@@ <<DSCODE>> ¡Qué crack!) <<DSCODE>>

<<CLMMAN>> S: <<QRCPR>> Should I write my name down? <<QRCPR>>

T: Yes, yes. <<DSAB>> Please write your names down so I can... <<DSAB>>

(Talking to herself) Oh I need them to finish.

(Addressing a student) <<QRCPR>> Finished? <<QRCPR>>

S: No

T: (Addressing a student) <<QICCON>> Yeah? <<QICCON>> <<QRCPR>> Ready? <<QRCPR>>

S: I think so

T: <<DSREP>> You think so <<DSREP>> @@@ <<CLMMAN>>

S: I have to take the ice

T: The ice, <<QICREP>> what? <<QICREP>>

S: ... Take away the ice so it tastes sweet...

T: You always drink Coke with ice

S: ... No, I don't. That's why.

T: Well, wherever you go you will get a Coke with ice and also with lemon.

S: ... Yes but that's when...

T: <<QICREP>> Pardon? <<QICREP>>

S: ... Yes, of course

T: There are always some conditions and... <<DSAB>> they have a little bit of... <<DSAB>>

S: ... When they pour them from the machines they are different than a restaurant. It's different.

T: <<DSAB>> I know but...<<DSAB>> Tell me you were able to recognize it. So... just do your job.

S: ... I confused them

T: Oh well, if you confused them, that's your problem @@@

Thank you (while collecting more pieces of papers) And your name is?

<<CLMMAN>> S: Oh, do I write it down?

T: Uuhmm uuhmm. I can't remember the names

S: @

T: <<QICLAN>> Bent-? Ben-? <<QICLAN>>

S: Bentler

T: Oh, Bentler @@@ Bentler. Bentler.

[(Addressing a student) <<QRCPR>> ¿Me ayudas a escribirlos? <<QRCPR>>

S: ... Escribo muy mal

T: <<QICREP>> Eh? <<QICREP>> <<QICCON>> <<DSCODE>> ¿Escribes muy mal? <<DSCODE>> <<QICCON>> <<QRCPR>> <<DSCODE>> ¿Me ayudas a escribirlos? <<DSCODE>> <<QRCPR>> <<QICCON>>

<<DSCODE>> ¿No? <<DSCODE>> <<QICCON>> <<QRCPR>>  
 <<DSCODE>> ¿Pues quién me ayuda? <<DSCODE>> <<QRCPR>>

S: XXX

T: <<DSCODE>> No, pues entonces que me ayude... yo le llamo Adolph pero eres Nicolás y bueno, es un desastre. Pero es tu apellido, <<QICCON>> ¿no? <<QICCON>> Adolph. <<DSCODE>>

S: Eh, sí, Adolph es mi apellido.

T: <<DSCODE>> Antes te he llamado Adolph porque yo me acordaba pero es tu apellido vale @ Vente escribiendo lo que ha dicho... <<DSCODE>>

Come on! Finished. Time is finished. Come on. Right now. Look! (reading the papers to herself) No name. No name. Alright.

S: It's mine.

T: <<QRCPR>> What is your name? <<QRCPR>>

S: Marius

T: Yeah, thank you. Yeah, alright.

(To the student that is writing results on the blackboard) <<QRCPR>>  
 <<DSCODE>> ¿Cómo hacemos? <<DSCODE>> <<QRCPR>> <<QRCPR>>  
 <<DSCODE>> ¿Ponemos las puntuaciones? <<DSCODE>> <<QRCPR>>

S: Ah, si...

T: <<DSCODE>> Ponemos las puntuaciones y solamente ponemos los que dicen que saben la marca. O sea por ejemplo a este dile dos, ocho, seis, diez. El número y luego pones Mercadona al lao, una M o lo que sea. <<QICCON>> ¿Te parece? <<DSCODE>> <<QICCON>>

S: Vale

T: <<DSCODE>> <<DSFIL>> Uuhhmm <<DSFIL>> Ocho, seis- Te he dicho dos, ocho, seis, diez, cero. Creo que ten-ten- tenemos XX entonces Nicolás un cinco, un cinco, un seis, un cinco y un siete. <<DSCODE>>

(The class is talking loud. Teacher and student keep writing down the results)

T: <<DSCODE>> Te doy el de Thomas y yo escribo el de Bentler. Ocho, seis, siete, cinco y seis. Escribes... Escribes el de Thomas y este lo de Bentler. Bentler dice que esta es Coca Cola, esta no sabe, esta es el Corte Inglés, el Corte Inglés. Esto es XX y esto es Pepsi. <<DSCODE>> <<CLMMAN>>

S: ¡Profesora!

T: <<QICCON>> <<DSCODE>> ¿Qué? <<DSCODE>> <<QICCON>>

S: No, que está diciendo señora

T: <<DSCODE>> Ah no me importa. <<DSCODE>>

<<DSCODE>> Elías, y Marius. Esto no me cabe. Entonces Elías tiene cinco, tres, ocho. Cinco, tres, ocho, ocho y esta pone “pad”. <<QICRHET>> ¿Esto qué es? <<QICRHET>> Y esta ha puesto...He dicho que no había Coca Cola Light y pone Pepsi Coca. Y luego Marius ha puesto cuatro, uno, tres, dos, cinco. Entonces, ¡qué alucine, <<QICCON>> ¿no? <<QICCON>> ! <<DSCODE>>

S: ¿Por qué?

T: <<QICREP>> <<DSCODE>> ¿Eh? <<DSCODE>> <<QICREP>>

S: ¿Por qué? ¿Lo dijimos todos mal?

T: <<DSCODE>> Tú eres el único que lo has hecho bien. <<DSCODE>>

S: ¿Si?

T: <<DSCODE>> Exactamente bien. O sea, <<DSAB>> por eso me has dejado alucina, porque...] <<DSAB>> <<DSCODE>>

[Students talking out loud]

T: Well, these are the results (seconds waiting for them to be quiet).

(A student approaches the teacher)

T: <<QICREP>> Pardon? <<QICREP>>

S: I wrote Pepsi Max here so this should be Pepsi. Could be Pepsi.

T: Yeah, pero Pepsi Max is Light, I told you that there were no [Ligh- ]

S: [This one]

T: Ahh, woo, woo, woo, woo. Alright. It doesn't matter, Pepsi, Pepsi (changing the results on the blackboard). And Marius said that this one is Pepsi. This one is Pepsi. <<DSCODE>> Esta es Coca Cola. And esta es Día. Y esta...<<DSCODE>> we don't know.

So these are the results. As you can- as you can tell from the results, everybody <<DSFIL>> eeehhh <<DSFIL>> everybody has the same opinion and everybody knows which one is Coca Cola <<DSSR>> right the first t- at the first sip. <<DSSR>> And <<DSFIL>> eeehhh <<DSFIL>> <<QICSA>> which is the best valued brand? <<QICSA>> Sergio says that this one is Coca Cola. Nicolas

says that this one is Coca Cola. For Thomas clearly says that number two is Coca Cola. Bentler says that of course number one [is Coca Cola].

SS: [ @ @ @ ]

S: Three or five

T: <<QICREP>> Pardon? <<QICREP>>

S: Three or five

No, no, there are no alternatives. Elías clearly says that this one is Coca Cola. <<QICCON>> Did you write this one? <<QICCON>> This one is the worse. [No, no rate].

S: [XXX]

T: Yeah, <<QICCON>> but no rate? <<QICCON>>

S: ... Yeah. I gave it one.

T: Oh, one! Oh, I see. This is a one and this is the worse. And for Marius that drunk from [Thomas glasses], he knows that <<QICCON>> <<DSCODE>> ¿ésta es Coca Cola? <<DSCODE>> <<QICCON>>

S: [ @ @ @ ]

S: Uuhmm uuhhmm

T: Number two is- number two is Coke but you don't like it. Or yes, I wrote it. You gave it a one.

S: No, I just wrote number four XXX

T: Well, Good! So, <<DSSR>> we've been five persons tat- tasting the same brands <<DSSR>> in the same conditions with the same temperature with the same @ @ amount of ice. And, <<DSREST>> who do you think gets the best, the the the there's only one person <<DSREST>> , of course, that has the best <<DSFIL>> eehhh (sigh) <<DSFIL>> that has the right answer. And <<QICREF>> <<OPIN->> <<->> which is the worst? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> Which is the worst brand? <<->> <<OPIN->> <<QICREF>>

S: Five

S: Five

S: Five

T: <<QICCON>> Five is the worst? <<QICCON>>



S: Five is Coca Cola.

SS: @ @ @

T: No! Impossible.

S: You know what is wrong with this test? Because we have five various types and they all vary in like terms of how much sugar they have and you tas- if you first taste one which has more sugar, after you don't taste the four right. If they have less sugar, they are less sweet and you don't taste it anymore and XX the best brands are less than....

@ @ @

T: Well, Mevil, <<DSAB>> could you please... <<DSAB>> @ @ yeah, that's right. <<DSOM>> Look, this is not... yeah yeah, of course, it's r- yeah, of course. <<DSOM>> I mean, you're absolutely right. <<DSREST>> If this was- if we had run this test to <<DSSR>> take decisions of- on the results <<DSSR>> , and to (..2) to take decisions on the results for the brand, we would have done something different. <<DSREST>> First of all, <<DSRETR>> we would've switched the... the the way that you have tasted it. <<DSRETR>> Maybe we would have not, we would have not tasted five different brands and we needed <<DSRETR>> to to to switch <<DSRETR>> the order of the way you taste the brand. And yes, I know that, but this is only an experiment to <<DSFIL>> ehhh <<DSFIL>> show you that maybe not everybody knows what brand is... Coca Cola is number five.

SS: [[[Oohh!! Noo!]]]

T: Number four, number four is Lidl Freeway.

SS: @ @ @

T: <<DSOM>> Where are my...? <<DSOM>>

Yes, three is Pepsi. It's sweeter. So you can recognize Pepsi from the rest of the brands. Number two is Alcampo.

SS: @ @ @

T: <<DSSR>> And number five... and number one, sorry, is Casera Cola. <<DSSR>>

SS: (talking al at the same time)

T: <<QICREP>> Pardon? <<QICREP>> (teacher displays the cans, which were covered with foil not to know the brand) Freeway, Coca Cola, [SS: @ @ @] Casera Cola, Pepsi, number three, and Planet Coca Cola. Planet Cola. Pepe, this is the one you like best. Don't spend money in buying Coke. Eeeehhh.

Thomas, no!, Thomas, this is the one you like best. Bentler likes Casera best. None of you prefer Pepsi. Sergio and Elías, you can save a lot of money by drinking Free Way instead of Coke... because you are not coming, well, actually you prefer the flavor <<DSFIL>> and you can yeah, <<DSFIL>> you can save an awful lot of money by buying this brand. But Nicolás, the only one that- he, he, he ended in two minutes and he perfectly recognized the brands. He says <<DSRETR>> this is, this is <<DSRETR>> well what brand or <<DSCODE>> marca blanca, <<DSCODE>> this was Pepsi and... (...4)

So, yesterday...

S: how much are they?

T: I don't know exactly how much these are. Well I've got it there, but, yesterday I had a Coke. <<QRCPR>> <<DSCODE>> ¿Queréis callaros? <<QRCPR>> Ya, o sea ya voy a decir tacos. ¡Que os calléis! <<QICRHET>> ¿En qué lo digo? <<QICRHET>> <<DSCODE>>

<<CLMCON>> S: I was wondering about that exactly. Maybe the brand is what makes the big difference [because...]

T: [ <<QICREP>> Pardon? <<QICREP>> ]

S: Ok, we were discussing about the brand and we were thinking that maybe the brand what makes a very big difference when we talk about taste. Well it's sure that the more that you taste, the more that your tongue tastes all that, but the taste is not that distinctive actually.

T: Yeah, yeah.

S: I think you are right, but what would be interesting is ..... because of the sugar it tastes different...

S: In which order did you try?

S: From one to five

S: So that was the last one you tried?

S: Yeah.

T: <<DSREP>> Yeah. <<DSREP>>

S: It was a Coke but tasted really strange.

S: Don't you think that your tongues are used to the taste of the other ones and that's why [...]

S: I'll try to taste from five to one again @@

SS: [@@@]

S: [I only tried the number five and I hated it because [they told me before]

S: [Yeah]

S: Yes.

T: Yes, so what they are saying they are all biased. Adam tasted it because they told him this is the worst. So he was <<DSSR>> pred- predisposed <<DSSR>> <<DSRETR>> to, to, to taste... <<DSRETR>> <<CLMCON>>

So, what it means is that Coca Cola, as I told you since the beginning of the year, is not such a good brand in quality, because they are all so similar. They are very similar. But Coke is Coke and we will always order a Coke. Yesterday I had a Coca Cola in a bar and they charged me two and a half euros. For a bottle, not for a can. And then I went to to Lidl and I bought six Free Ways and <<DSFIL>> eeehhh <<DSFIL>> <<QICLAN>> <<DSCODE>> ¿paquete de galletas? <<DSCODE>> <<QICLAN>> and <<DSFIL>> eehhhh... <<DSFIL>>

S: biscuits

T: Yeah, biscuits <<DSFIL>> uuuhmm <<DSFIL>> <<QICLAN>> <<DSCODE>> ¿cómo? <<DSCODE>> <<QICLAN>> And a box of biscuits, but a familiar box of biscuits. And I paid 2,34.

S: [But if you]

T: [Incredible!] <<CLMCON>> <<QRCPR>> Yeah? <<QRCPR>>

S: But Coca Cola brand is the only brand of all the Cokes that is patented?

S: No, all of them are patented.

T: All of them are patented. But the word patented mean, I mean, you can't exactly make the same <<DSFIL>> eehhh <<DSFIL>> formula. But,

S: But the formula is patented. The way they make it is patented?

T: I don't know, I don't know. But that's not the problem. How can you [patent it]

S: [But then you can't XXX]

T: Yeah, Anthony.

S: XXXX [XXX]

T: [Yeah] <<CLMCON>>

<<DSREST>> I asked who w- I ask for volunteers who were really skilled.  
<<DSREST>> Of course, <<DSRETR>> this is, this is, this is not a scientific

experiment, I mean <<DSRETR>> @@

S: But for example, people taste wines. For example, they know, they really know XXX I know I am not that good to taste wines but XXX no matter the order in which they did it.

T: <<QICREF>> <<EXPL+>> <<+>> What is your conclusion? <<+>>  
 <<EXPL+>> <<QICREF>> <<QICREF>> <<META+>> <<+>> <<DSREST>>  
 What do you, what do you mean? <<DSREST>> <<+>> <<META+>>  
 <<QICREF>> <<QICREF>> <<META+>> <<+>> What do you want to say?  
 <<+>> <<META+>> <<QICREF>> <<DSOM>> What do you..? <<DSOM>>  
 Yeah.

S: XXX you are not a professional and you don't taste everything [XXX]

T: [Yeah]

[Yeah], that's it.

And as as Coke is targeted to everybody, <<DSREST>> not only to s- to people who <<DSREST>> are really skilled to tell the difference between tastes, then <<DSREST>> we h- we are using people, <<DSREST>> consumers that classify themselves among those consumers who were able to distinguish Coke from from any other brand. And it's clear that Pepsi is is different from the others, but you can't tell the difference so accurately between <<DSFIL>> eehh <<DSFIL>> Coca Cola and the rest of the private brands. <<QICSA>> What happens? <<QICSA>> Maybe also private brands had <<DSFIL>> uuhmm <<DSFIL>> <<DSREST>> I don't know in- try to have <<DSREST>> a similar taste to Coca Cola. <<DSAB>> If you do it- <<DSAB>> I'm sure Free Way <<DSFIL>> uuhmm eehh uuhmm <<DSFIL>> wins well actually it wins Coca Cola in in a blind test. So the taste is better, but once you rest the inside, <<DSREST>> the the liquid inside, <<DSREST>> one you rest it as a Coca Cola and the other one you rest it as a Free Way, then the perception of the taste of this one is worse. But this is the way that we buy the product. Coca Cola versus Free Way. <<QICREF>> <<OPIN->> <<->> How many of you buy Free Way? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> Do you usually buy Free Way? <<->> <<OPIN->> <<QICREF>> <<QICCON>> No? <<QICCON>> But you've got the opportunity then, <<QICCON>> no? <<QICCON>> Sergio, you [got a good] opportunity to save money.

S: [Yeah, yeah]

S: XX

T: <<QICREP>> You what? <<QICREP>> <<QICCON>> You buy Free Way? <<QICCON>> (with irony). Alright. So this is the experiment and (Teacher cleaning up the table) now I hope you are convinced that you can't tell the

difference between Coke and the other alternatives.

SS: (talking)

T: Come on! Come on! I'm going to leave, I'm going to leave, you can taste them afterwards. Or even you can go to the supermarket and do exactly the same blind test for your friends at home. <<QICCON>> Alright? <<QICCON>>

(Students talking while she cleans up)

T: Elías, don't don't do it again because <<DSOM>> you are not going to... <<DSOM>> (..2) you are not going to get any conclusions from from <<DSFIL>> eehhh. <<DSFIL>> Do it again at home. Do it with the temperature... <<DSFIL>> eehhh <<DSFIL>> drink the Cokes in the temperature you like. Don't put any ice on it. <<DSALL>> Do whatever. <<DSALL>> But do it with your friends! At home. Yeah, and <<DSREST>> you give- you usually give them while also eating chips. <<DSREST>> <<DSCODE>> O aceitunas o <<DSCODE>> almonds. So you don't usually drink Coke like tasting it. Yeah.

S: How about XXXX

T: <<QICREP>> Pardon? <<QICREP>>

S: XXX

T: But even, <<QICSA>> what would you say about la Casera Cola? <<QICSA>> I thought this was one of the worst Cokes ever seen in the market. But Bentler likes it. (Looking at the results on the blackboard) Elías says it's not that bad. Marius doesn't think it's horrible. <<DSFIL>> Uuuhhhh yeah, yeah @@ <<DSFIL>>

S: But I don't think. I mean XXX

T: It's a good brand for Casera, for Gaseosa [but not for Coke]

S: [XX]

T: Uuuhhhh uuuhhh.

Alright. Well...

S: XXX

T: <<QICCON>> Which one? <<QICCON>> <<DSFIL>> Eehhh <<DSFIL>> I bought it in Alcampo.

S: Oh! Ok.

T: I bought it all of them in Alcampo except for <<DSFIL>> eehhh <<DSFIL>>

Free Way, yeah. All of them were bought in Al- in the same <<DSAPP>> hypermarket. <<DSAPP>> <<CLMMAT>>

<<CLMMAN>> Well, <<DSREST>> let's finish, let's finish the- this chapter <<DSFIL>> ehhh <<DSFIL>> with attitudes. <<DSREST>> <<CLMMAN>>

<<CLMSS>> At the beginning your attitudes toward Coca Cola was much better than the attitude you might have at the at the end of this experiment.

(...11) <<DSREST>> All of you five had pos- a very positive attitude towards Coca Cola <<DSREST>> and said well I can tell the difference <<DSFIL>>

eehh <<DSFIL>> well we've seen a lot of times that you're ready to pay more money that you are ready to pay. <<DSRETR>> More ex- more ex- for more

expensive brands <<DSRETR>> thinking that Coca Cola is the best because we've heard that Coca Cola is the best and <<DSALL>> whatever,

<<DSALL>> so our attitude towards the brand was much better. <<DSFIL>>

Ehhh <<DSFIL>> <<QICRHET>> is there anything you don't understand, you don't clearly understand when I say please don't speak while I'm speaking?

<<QICRHET>> (...6) Nicolás and Bentler <<QICRHET>> is there anything that you don't understand in the sentence please don't speak while I speak?

<<QICRHET>> (...4) <<QICRHET>> Anything to be Icíar and Thomas?

<<QICRHET>> <<QICCON>> Is that clear too? <<QICCON>> Come on, we've done <<DSSR>> some fun- some funny thing in class<<DSSR>> that I've promised you long time ago, please now speak one by one, give examples.

<<QICREF>> <<OPIN->> <<->> Is there anything else you have to say about Coca Cola or you want to say about the experiment that <<DSSR>> we've just run, run? <<DSSR>> <<->> <<OPIN->> <<QICREF>> (..2) Well, why don't you

upload your conclusions, your concerns or <<DSALL>> whatever. <<DSALL>> Upload them to the campus and <<DSREST>> we on Tuesday next week we

will read your impressions and any conclusions. <<DSREST>> I think Elías needs to think about his results and @@@ tomorrow he will be ready to

recognize that he doesn't like Coca Cola at all @@ <<QICCON>> Alright?

<<QICCON>> <<QRCAS>> What was your bet? <<QRCAS>> I know Elías and Thomas had a bet, I mean, <<QRCAS>> what was your bet? <<QRCAS>>

S: A lunch

T: So <<DSREST>> you're- he's buying <<DSREST>> Thomas a lunch today.

S: ... He said he would be able to distinguish Pepsi and Cola so clearly!

T: Yeah... Well, actually he does.

SS: [[XXX]]

T: But the thing is he likes Pepsi better than Coca Cola, so think about it.

S: XXX

S: @@

T: Elías, you like Pepsi. Alright. Well, we were speaking about attitudes so look you've got an attitude it's the attitude towards Coca Cola is quite <<DSFIL>> uuhhmm <<DSFIL>> established and everybody, well almost everybody has a positive at least in Spain has a more positive attitude towards Coca Cola than to Pepsi. And and also the Spanish young people have a better attitude and <<DSFIL>> eehh yeah <<DSFIL>> better attitude towards Coke than towards <<DSFIL>> eeehhh <<DSFIL>> <<DSAPP>> private brands <<DSAPP>> (..2) which are much cheaper and taste <<DSRETR>> very- in a very <<DSFIL>> eehh <<DSFIL>> in a very similar way. <<DSRETR>>

<<CLMMAN>> So yesterday, or well on Tuesday we spoke about changes of attitudes. We saw the example between <<DSFIL>> eehhh <<DSFIL>> McDonalds. And <<QICRET>> <<DSREST>> did we see this- did we see the Benetton example? <<DSREST>> <<QICRET>>

S: Yes <<CLMMAN>>

T: Also, well, so the Benetton example of what I call an erratic <<DSFIL>> eehh <<DSFIL>> image. So, if the brand gives erratic messages to consumers, consumers won't be able to have a clear attitude towards a brand. So I guess the attitude we have <<DSFIL>> eehhh <<DSSR>> of eehhh <<DSFIL>> or towards <<DSSR>> Benetton must be erratic <<DSAB>> because it's impossible- <<DSAB>> <<DSRETR>> what's the- <<QICREF>> <<OPIN>> <<+>> what's the image you have of <<DSFIL>> eehhh <<DSFIL>> Benetton? <<DSRETR>> <<+>> <<OPIN>> <<QICREF>> <<QICREF>> <<DESC>> <<+>> What's your image of Benetton? <<+>> <<DESC>> <<QICREF>> <<QICDIS>> <<DESC>> <<->> Is it a brand for young people? For only for children? <<->> <<DESC>> <<QICDIS>> <<DSFIL>> Uuhhmmm (...3) <<DSFIL>> <<QICREF>> <<FACT>> <<->> Do you usually buy in Benetton? <<->> <<FACT>> <<QICREF>> (..2) <<QICREF>> <<FACT>> <<->> Do you do you shoppings? <<->> <<FACT>> <<QICREF>> <<CLMCON>> <<QICREF>> <<FACT>> <<->> Do you go shopping to Benetton? <<->> <<FACT>> <<QICREF>>

S: To be honest I didn't know those advertisements that you showed in class XXXX I have never seen any shop, but I XXX [XXX]

T: [Uuhhmm uuuhhmm] It's all you know. That's what I like... <<QRCPR>> yeah? <<QRCPR>>

S: XXX

T: <<DSAB>> Uuhhmm uuuhhmmm you wanted t- <<DSAB>> <<QRCPR>> Yeah? <<QRCPR>>



S: XXX

S: XXX the clothes aren't special but they are trying to get attention because of the ads.

T: They are trying to get attentions <<DSFIL>> eehh <<DSFIL>>

S: ... Through the ads

T: <<DSREP>> Through the ads. <<DSREP>>

S: And you wouldn't XXX I need to go to Benetton to get something...

T: Definitely not. <<CLMCON>> And Benetton, at least from my point view, is a brand that hasn't updated the range of its products. They keep selling <<DSREST>> exact- almost exactly the same products <<DSREST>> as twenty years ago. <<DSREST>> So you can't do through advertising, exclusively through advertising, <<DSREST>> you can't convince consumers to go and buy your brand, to do anything for your brand. You go twenty years after and you find exactly the same colors of the same pair of trousers. What was fashionable twenty years ago can't be fashionable anymore. So I think they have to do something more than only strange advertising or very impacting advertising or very <<DSFIL>> eeehhhh <<DSFIL>> <<DSALL>> whatever. <<DSALL>> <<DSREST>> How can however you can classify that kind of advertising. <<DSREST>> <<QICREF>> <<OPIN->> <<->> Do you think these are good campaigns? Good advertising campaigns or not? <<->> <<OPIN->> <<QICREF>> (..2) <<QICREF>> <<REA+>> <<+>> How would you evaluate for example <<DSSR>> the un- the "Unhate" campaign? <<DSSR>> <<+>> <<REA+>> <<QICREF>> <<CLMCON>> <<QICREF>> <<OPIN->> <<->> Do you think it's a good campaign? <<->> <<OPIN->> <<QICREF>> <<QICCON>> Uuhhhh? <<QICCON>>

S: I don't see it relating to the clothes at all

T: No

S: They haven't persuaded me to go to the shop and buy a t-shirt or something

T: <<QICREF>> <<OPIN->> <<->> Do you think this would be a good campaign for any other brand? <<->> <<OPIN->> <<QICREF>> (...3)

S: Maybe for Unicef

T: <<DSREP>> Maybe for Unicef <<DSREP>> yeah @ @ @ Maybe for Unicef yeah @ @ @

<<QICREF>> <<OPIN->> <<->> For what brand? <<->> <<OPIN->> <<QICREF>>



S: I think it depends on the Benetton's purpose of the campaign. If they want to actual promote the clothes or if they want a viral campaign [XXXX] [Teacher: uuhhmm uuhhmmm] because as you said on Tuesday the actual campaign didn't actual go out in some countries it was just the viral XXX talking about... But I'm not sure in a publicity perspective it was probably a huge success and they got a lot of publicity but for the clothes and the brands XXX

T: <<QICREF>> <<OPIN->> <<->> <<DSREST>> Do you- Did they get positive word of mouth? <<DSREST>> <<->> <<OPIN->> <<QICREF>> <<DSRETR>> Because it was- yeah it was <<DSREST>> it was a message and it was <<DSFIL>> eeehhh <<DSFIL>> it ran as a viral... <<DSREST>> <<DSRETR>> I don't think they paid any money at all to to release it in the media in the conventional media either on TV or on billboards, but of course it spread all around the world.

S: I think people just go in there because of the XXX in the campaign, not really for the clothes they offer [XXX]

T: [And what...]

<<QICREF>> <<OPIN->> <<->> What are they fighting against with this campaign? <<->> <<OPIN->> <<QICREF>>

S: Racism XXX

T: <<QICCON>> With the "Unhate" campaign? <<QICCON>> <<QICCON>> With this one? <<QICCON>>

S: XX this one

S: Homosexuality? I mean XXXX

SS: [[@@@]]

T: Come on, come on, come on!

<<DSAB>> I asked the other day what- <<DSAB>> <<DSSR>> we were seeing if this campaign- we saw this campaign with the other group <<DSSR>> and <<DSFIL>> eehh <<DSFIL>> actually whenever I come to this advertising campaign I come to the same point: <<QICREF>> <<OPIN->> <<->> is it an ethic campaign? <<->> <<OPIN->> <<QICREF>> (...4) No, yes. Yes, no (...4) <<QICREF>> <<OPIN->> <<->> Do you think it's an ethic campaign? <<->> <<OPIN->> <<QICREF>> From an ethic point of view. Morally. <<DSREST>> Do you mor- <<QICREF>> <<OPIN->> <<->> is it is it morally a good campaign? <<DSREST>> And innocuous campaign? <<->> <<OPIN->> <<QICREF>> (...4) (Teacher shows images of the campaign) <<QICREF>> <<OPIN->> <<+>> What do you think about that campaign? <<+>> <<OPIN->> <<QICREF>> Well... (...5) This this is not erratic. <<QICREF>> <<OPIN->>

<<+>> What do you think about this campaign? <<+>> <<OPIN->>  
 <<QICREF>> <<QICREF>> <<OPIN->> <<->> Do you like it? <<->> <<OPIN->>  
 >> <<QICREF>> <<DSREST>> It's very- it really captures the attention of  
 people. <<DSREST>> So, it catches your attention at first sight. You just see it  
 and say oh, what is this! The other one, <<QICREF>> <<OPIN->> <<->> do  
 you think it's an ethic campaign? (..1) Or do you think it should be forbidden,  
 banned? <<->> <<OPIN->> <<QICREF>> Not, it's funny.

S: They are trying to get our attention but they don't represent what they are  
 showing us.

T: Yeah

S: So it's kind of XXX what Colours of Benetton does. XXXX

T: Anyway, <<DSREST>> do they represent- if they don't represent  
 <<DSREST>> <<DSRETR>> the the the clothes <<DSRETR>> that they are  
 selling they might be representing social <<DSAB>> unaccepted social issue  
 that needs attention and needs... <<DSAB>> <<DSFIL>> ehhh <<DSFIL>> but  
 <<QICREF>> <<OPIN->> <<->> do you think it's ethic to use other people's  
 <<DSRETR>> image? (..1) to... in order to increase your business?  
 <<DSRETR>> <<->> <<OPIN->> <<QICREF>> (...3) <<QICCON>> Yes, no?  
 <<QICCON>> Nicolás?

S: I think it's a sign of democracy and like liberty of expressing yourself and  
 eehhh if you eehhh live in such a free country I mean ehhh a country where  
 eeehh XXX then you XXX against our religion or XXX [XXX] I think it's a sign of  
 liberty.

T: Yeah. Elías and Marius and we will continue. <<QRCPR>> Yeah?  
 <<QRCPR>>

S: XXXX it makes things difficult and we should [be more...]

T: And <<QICRHET>> that's the best way to show <<DSFIL>> eeehhh  
 <<DSFIL>> unhate? <<QICRHET>> (..1) <<QICRHET>> For whom? For you?  
 For them? <<QICRHET>> @ <<DSOM>> For... <<DSOM>>

S: XXXX love is simple so that's the connection

T: <<QICSA>> Do you think that shows love? <<QICSA>> No, please, [come  
 one!]

S: They [should do]. They [XXX]

T: No! No, no, no, not at all. They knew exactly, perfectly what they were doing.  
 They were playing with their <<DSFIL>> eehhh yeah <<DSFIL>> they were  
 playing with the public image of these people, which represent, which represent

their countries or their religions to benefit from their image and play with something. Do you think this <<DSFIL>> eehh <<DSFIL>> Merkel or Sarkozy were happy when- <<DSOM>> watching themselves in... <<DSOM>> You know what I've got an idea!

S: XXX

T: <<QICCON>> Sarkozy with Merkel? <<QICCON>> No. <<CLMCON>>

I've got a great idea. <<DSRETR>> I'm going to use your- I'm going to use your images <<DSRETR>> and I'm going to play with them and I'm going to upload them in the campus virtual so it's gonna be funny. <<QICCON>> Yes?

<<QICCON>> @ Good. <<CLMMAN>> We are going to finish with this <<DSFIL>> eehh <<DSFIL>> chapter definitely today and <<DSFIL>> eehh <<DSFIL>> well we've seen that attitudes can be <<DSFIL>> eehh <<DSFIL>> <<QICRHET>> <<DSCODE>> ¿qué le pasa a esto? <<DSCODE>>

<<QICRHET>> (referring to the computer) <<CLMMAN>> <<DSCODE>>

Bueno... <<DSCODE>> <<DSREST>> Well to change an attitude- what attitudes can be created of course, <<DSREST>> brands put a big effort in creating a certain attitude, <<DSREST>> a certain image on (...5) brands create attitudes. <<DSREST>> <<DSSR>> Brand- brands <<DSSR>> <<DSFIL>> eehh <<DSFIL>> change attitudes, but changing an attitude has a lot to do with persuasion, however you pronounce that well, <<QICLAN>> how you pronounce it? <<QICLAN>>

S: Persuasion

T: <<DSREP>> Persuasion. <<DSREP>> Oh, thank you I got it right. With persuasion because attitudes as we said the other day are quite permanent. So <<DSREST>> where- <<DSSR>> there is a resistant, a resistance <<DSSR>> to change. <<DSREST>> <<QICSA>> <<DSREST>> How do we change or how do we as marketing managers change attitudes? <<DSREST>> <<QICSA>> First of all knowing what the current attitudes are, knowing everything that we can know about our consumers. If we needed to know what the motivations to buy a product are, we need to diagnose what the attitudes towards the brand are. <<DSFIL>> Eeehh <<DSFIL>> and <<DSREST>> we have- these are some strategy for change. <<DSREST>> These are two examples that I would like you to find brands that can fit in this <<DSSR>> persua- persuasion strategy. <<DSSR>> <<DSREST>> We can change people beliefs- <<CLMCON>> <<QICDIS>> <<OPIN->> <<->> do you think we can change people beliefs? <<->> <<OPIN->> <<QICDIS>> <<DSREST>> (...3)

S: Of course

T: <<DSREP>> Of course. <<DSREP>>

S: XXXX [Yes] XXX

T: Yes, <<DSREST>> give me any- give me an example of a brand that has changed people beliefs. <<DSREST>> (...3) Or have add a new belief. Or have change <<DSFIL>> eehh <<DSFIL>> <<QRCPR>> yeah? <<QRCPR>>

S: XXXX [Yeah] XXX [Yeah] XX

T: Good. So they haven't done. No, McDonalds haven't convinced you yet. But for example, <<QRCPR>> yeah? <<QRCPR>>

S: I would say Toyota with the Prius XXX [uumm uumm] XXX [uumm uumm] XX

T: Elías?

S: Coca Cola when they were speaking of the XXXX but they introduce Santa Clause [uumm uumm] that is very common these days [uumm uumm] because of Coca Cola campaigns we know how Santa Clause XXXX [uumm uumm] which is Coca Cola's.

T: Yes! <<CLMCON>> <<QICREF>> <<FACT->> <<->> Another example? <<->> <<FACT->> <<QICREF>> (..2) I haven't got the examples in Youtube, I didn't bring any examples but I'm thinking for example about cereals, Kellogs or what many brands of cereals told us that it was very healthy to eat cereals <<QICDIS>> <<FACT->> <<->> when? <<->> <<FACT->> <<QICDIS>> (..1) <<DSOM>> At what time do we [...]? <<DSOM>>

S: [In the morning]

T: <<DSREP>> In the morning! <<DSREP>> And also orange juice brands always tell us that we need to take also please take orange juice in the morning. And also Danone which <<DSFIL>> eehhhhh <<DSFIL>> which has a product called Actimel that <<QICSA>> what? <<QICSA>> <<DSOM>> It takes care of your... <<DSOM>> <<DSCODE>> "Cuida tus defensas". <<DSCODE>> Yeah and <<DSCODE>> "Tus defensas también tienen que desayunar". <<DSCODE>> Your defenses also have to take breakfast. So... please, in the morning. Take an Actimel, drink an orange juice and <<DSSR>> hav- take some cereals. <<DSSR>> There was a very famous campaign run by Danone when <<DSFIL>> eehhh <<DSFIL>> one of their products starting having a quite bad image which was Petit Suisse. <<DSOM>> You can upload the- at least the Spanish students. <<DSOM>> Please upload these examples and explain the <<DSFIL>> eehh <<DSFIL>> others in class what happened. It started having a quite bad image because <<DSREST>> they said it was very- had a lot- an awful- amount of fat. <<DSREST>> So Danone did a very good example like trying to change people beliefs and said, I don't know if you remember that one, Spanish students please, <<DSCODE>> "cuando era pequeño yo se lo daba de dos en dos". <<DSCODE>> <<QICRET>> <<DSCODE>> ¿Os acordáis del anuncio de Petit Suisse de yo lo tomaba de dos en dos? <<DSCODE>> <<QICRET>> <<QICCON>> Is it too old?

<<QICCON>> @ @ @ I sometimes lose the reference @

So we can change the beliefs. Please find examples. <<DSREST>> We are goin- we are going- I'm finishing. <<DSREST>> Change examples of brands that have changed our beliefs. We can change also the evaluations of the brands. <<QICDIS>> <<EXPL+>> <<+>> How can we change the evaluation of a brand? <<+>> <<EXPL+>> <<QICDIS>> (...3)

S: We are giving a different image, different than before XXXXXX.

T: Yeah, that was very important for them <<DSREST>> so if y- if we are taking <<DSREST>> the decision to purchase certain brand in our evaluation process we will take into account that this brand really takes care of the environment. The other one doesn't. For example, the number of years of warranty, <<DSCODE>> garantía. <<DSCODE>>

S: Warranty

T: Warranty yeah. The number of years of warranty for example if you if you are going to buy a car and you don't trust the brand too much but it gives you five year warranty and the- and the other one only gives you one. It also influences the way you evaluate the brand. <<DSAB>> The other... <<DSAB>> I've got another example of a brand that when it was introduced in Spain the image wasn't very good. It was LG. <<QICCON>> Do you know the brand LG? <<QICCON>>

S: Yes

T: Yeah. When it was introduced in Spain the image of the brand wasn't very good. <<QICREF>> <<FACT->> <<->> Where they come from? <<->> <<FACT->> <<QICREF>>

S: South Korea

T: <<DSREP>> South Korea. <<DSREP>> Was a Korean brand competing with Sony, for example, with Sony selling <<DSFIL>> eeehhh eeehhh <<DSFIL>> televisions or competing with General Electric when when selling refrigerators. <<DSAB>> So the image of... <<DSAB>>

S: Samsung. Samsung is also South Korean.

T: <<DSAB>> Yes, but well, s- this is the example. I remember- I don't know how Samsung... <<DSAB>>

T: S: XXX the perception [of Samsung]

[Samsung] I think it's good. I think it's better. And now it's really better <<DSFIL>> eeehhh <<DSFIL>> through their mobile phones. I'm speaking about, I don't know, about fifteen years ago when when- and what was the

<<DSCODE>> ¡oh qué coñazo de gente! <<DSCODE>> <<DSFIL>>  
 eehh<<DSFIL>> the the claim of the brand. <<DSREST>> The slogan was-  
 which one is- <<QICCON>> do you know the slogan of the brand now?  
 <<QICCON>> <<DSREST>>

S: Life's Good

T: Life's Good uhmm uhmm. Life is Good. The <<DSFIL>> eehhh <<DSFIL>>  
 when they entered the market they said "Digitally Yours"

S: That's crap

T: <<DSCODE>> Bueno, más o menos. <<DSCODE>> "Digitally Yours" So it  
 was impossible <<DSREST>> because LG was- "Digitally Yours"- LG didn't  
 stand for "Digitally Yours". <<DSREST>> Well, it was very complicated. And it  
 was the cheapest brand in the market. It was very cheap. And it had like  
 <<DSFIL>> eeehhh <<DSFIL>> five years of warranty until they have  
 convinced people that LG makes your life better, makes your life good. They  
 are very good at <<DSFIL>> eeehhh <<DSFIL>> manufacturing <<DSFIL>>  
 eeehhh <<DSFIL>> their products. <<DSRETR>> And they are very... let's say I  
 don't know ahead of other brands in electronic <<DSFIL>> eeeehhh  
 <<DSFIL>> <<DSREST>> facilities or devices or <<DSALL>> whatever.  
 <<DSREST>> <<DSALL>> <<DSRETR>> <<DSREST>> So that was a really  
 change in evaluation- through a change of evaluations they actually changed  
 our beliefs. <<DSREST>> Now whenever we see LG we say well this is a  
 sound and good brand. And you can give examples of brands that have added  
 a new belief. <<CLMSS>>

<<CLMMAN>> So, thank you very much. We have finished with this chapter.  
 There are a few slides more, <<DSOM>> but you can manage to... <<DSOM>>  
 On Tuesday I expect your presentations alright? So remember to upload your  
 presentations to the campus virtual. <<CLMMAN>>

9.4.3. Lecture 3: Consumer Behavior

Date: November 21st 2013

# students attending: 33

**<<CLMMAN>>** T: Good morning. **<<DSREP>>** Good morning. **<<DSREP>>**  
Hello. Me ha cogido el tráfico a mí.

Good morning everybody. **<<QRCPR>>** Are you all ready? **<<QRCPR>>** I think  
Adam has funny thing to show us. **<<QICCON>>** Yes? **<<QICCON>>**  
**<<QRCPR>>** Did you uploaded it to the campus? **<<QRCPR>>**

S: It's a Volvo commercial

T: **<<QICREP>>** Pardon? **<<QICREP>>**

S: ... It's a Volvo commercial

T: It's a Volvo commercial, **<<DSREST>>** but it's not- **<<DSOM>>** you didn't  
upload it to the... **<<DSOM>>** **<<DSREST>>**

S: ... XXX

T: Alright. So **<<DSRETR>>** let's let's take a look **<<DSRETR>>** at the  
examples **<<DSOM>>** you have uploaded to the campus virtual and...  
**<<DSOM>>** (Teacher searching the web) **<<QRCPR>>** Who has uploaded  
examples to the campus? **<<QRCPR>>**

S: I have

T: **<<QICCON>>** You have? **<<QICCON>>**

S: ...Yes

T: Bentler, **<<QRCPR>>** did you upload any example to the campus virtual?  
**<<QRCPR>>** No.

Alright. Baler has- **<<QRCPR>>** who's Baler? **<<QRCPR>>** **<<DSSR>>** He-  
She is not here. **<<DSSR>>** Thomas?



S: Yes

T: This one <<CLMMAN>>

<<CLMMAT>> S: ... It's awesome

T: <<QICCON>> What? <<QICCON>>

S: ... It's awesome

T: <<DSREP>> It's awesome <<DSREP>> but it's not Volvo, it's Mercedes, <<QICCON>> isn't it? <<QICCON>>

S: ... I know but it is better

T: @@ And <<QICREF>> <<FACT->> <<->> you brought it as an example of...? <<->> <<FACT->> <<QICREF>>

S: Brand image change

T: <<DSREP>> Of brand image change. <<DSREP>> Of attitude change. Let's see.

(Teacher plays commercial)

T: "The best or nothing" (reading from the ad) So (...4) <<QICREF>> <<OPIN->> <<->> Do you think it's a good campaign? <<->> <<OPIN->> <<QICREF>> (...5) Lisa says

S: Nothing special for me

T: <<QICREP>> Pardon? <<QICREP>>

S: There's nothing special I've seen many commercial like this

T: <<DSREP>> You've seen many commercials like this. <<DSREP>> So it's not special for you. Thomas, look.

S: It's the first Mercedes luxury car in the US for less than thirty thousand dollars XXXX

T: So take a look. <<DSAB>> All that information about this commercial you thought it was... <<DSAB>>

S: I wouldn't buy it. XXX



T: <<DSREST>> You wouldn't buy- you wouldn't buy the car, the car.

<<DSREST>> <<DSAB>> It doesn't- [...] <<DSAB>>

S: It's man-oriented

T: <<DSREP>> It is man-oriented, <<DSREP>> <<QICCON>> isn't it?

<<QICCON>> Yeah. <<QICREF>> <<OPIN->> <<->> Do you think it's a good commercial from the <<DSFIL>> ehhh <<DSFIL>> consumer point of view? <<->> <<OPIN->> <<QICREF>> (..1) <<DSREST>> Or you young people, you... can buy a car you want to buy a car and Mercedes is a good option.

<<DSREST>> <<QRCPR>> Yes? <<QRCPR>> Elena?

S: Belén

T: Belén

S: ...XXX

T: No, no te oímos

S: ... I think it's a good commercial because it's like Mercedes is XX prices and quality also and ehhh change the image of the company linked with low prices now XX low prices are affordable for young people and the same quality and the best product XX.

T: Uuuhhmm Uuuhhmmm. So you think <<DSRETR>> it's a good it's a good advertising campaign. <<DSRETR>> <<QICREF>> <<OPIN->> <<+>> What about you? <<+>> <<OPIN->> <<QICREF>>

S: Yeah, I like it too. I think you can see they are really really trying to face to struggle the demographics of the [uuuhhmm uuuhhmmm] target group. All the commercials that we have seen have been trying to reach a younger target and that's really obvious, I think. This and the XXX campaign and the other we have seen as well [yeah[ yeah] they are trying.

T: And <<QICREF>> <<OPIN->> <<->> do you think they are achieving <<DSRETR>> the the the objective of targeting to younger people?

<<DSRETR>> Or do you think Mercedes is going to be stuck in the mind of consumers as being <<DSFIL>> eeehhh <<DSFIL>> a car only for old man?

<<->> <<OPIN->> <<QICREF>> (..2) Come on! Please wake up! (..2) Bentler

S: Yeah. I think XXX because it's targeting young Americans XXXX unrealistic  
XXX the American thinking.

T: <<QICREF>> <<REA+>> <<+>> Why?! <<+>> <<REA+>> <<QICREF>> I  
don't think so! <<QICCON>> Do you think this is American-oriented?  
<<QICCON>> [Why do you-]

S: ... [In the end] XXXX it's really stupid but the Americans would say so that's  
funny.

T: I don't know if it's unrealistic or not. I don't know how to say it. What  
<<QICDIS>> <<EXPL+>> <<+>> what is he doing? <<+>> <<EXPL+>>  
<<QICDIS>> <<DSCODE>> Es un pacto con el diablo, <<QICCON>> ¿no?  
<<DSCODE>> <<QICCON>> <<QICLAN>> How do you say that in English?  
<<QICLAN>> @@ I don't know how to say! <<QICCON>> Could you help me?  
<<QICCON>> <<QICCON>> Eh? <<QICCON>> (..2)

S: A deal with the devil

T: <<DSREP>> A deal with the devil. <<DSREP>> That's what <<DSSR>>  
she- he's doing, <<DSSR>> <<QICCON>> no? <<QICCON>> Yeah. He's a  
devil and <<DSSR>> he's it's temptation. <<DSSR>>

S: It sold 280 in the first week

T: <<QICREP>> Pardon? <<QICREP>>

S: ...They sold 280 in the first week

T: Which is- <<QICCON>> which is a lot? <<QICCON>>

S: ... Yeah. XXXX it's the cheapest brand of luxury cars in the US

T: Uuhhmm uuhhmm

S: I don't have much knowledge about cars but isn't it really cheap?

S: Yeah, it's really cheap

T: Cheap. <<DSSR>> Twenty thous- thirty thousand dollars. <<DSSR>> Yeah,

it's true.

S: To be honest XX it may be targeting to young people but if you look at this ad it still gives you the feeling that the status of this specific car is a very expensive car and I don't know if many people are like... I don't know, the target, the target group of this specific ad feels XXX

S: XXXX

T: Attitude @@

S: XXX by showing this car at minimum price XXXX

(Teacher plays commercial again)

T: So he starts feeling what it's going to be like <<DSRETR>> if he if he has this cars <<DSRETR>> (ad continues) <<QICREF>> <<FACT->> <<->> Do you care about pricing? <<->> <<FACT->> <<QICREF>> @ @ @

S: No, it's -

T: <<DSAB>> I don't think pricing is the most- Sorry! <<DSAB>>

S: But still he does look like- I mean, XXX still if you look at this person he looks like he is too old XXX like we can afford Mercedes.

S: But that's the point. That's why you are using...

S: I know, I know, but still I don't see like I don't know, actually XXX people XXX still it's too expensive XXXX to change the opinion XXX

T: Bentler?

S: XXXX he's a very well-known actor...

T: <<QICCON>> Is he? <<QICCON>> @ @

S: XXX because people are thinking ok what he is doing here?

T: Ok, alright. <<DSRETR>> I think we are misleading the, we are misleading the the the the point of how to analyze a commercial. <<DSRETR>>

<<DSRETR>> You can't really get into the the into the details: <<DSRETR>>

<<QICIND>> what is he doing? <<QICIND>> <<QICIND>> Why is he a hero?  
 <<QICIND>> <<QICIND>> Why this actor not the other one? <<QICIND>>  
 Take a look, they're sitting in a cafeteria but <<DSRETR>> it doesn't look like  
 like they're <<DSFIL>> eehh <<DSFIL>> being very sophisticated.  
 <<DSRETR>> It's the whole image what they are trying to transmit.  
 <<QICREF>> <<OPIN->> <<->> Are they trying to say that it is too expensive  
 or is it too good? <<->> <<OPIN->> <<QICREF>> <<QICCON>> <<DSFIL>>  
 Yeah <<DSFIL>> is it very good very or is it the best? <<QICCON>>

S: It's "The Best or Nothing"

T: <<DSREP>> It's the Best or Nothing! <<DSREP>> That's their claim.  
 Mercedes is the best, <<QICCON>> isn't it? <<QICCON>> (..2) Yes @@@ It  
 should be. For many people Mercedes is the best car they can afford, they can  
 think of. <<DSAB>> But... <<DSAB>>

(Teacher plays part of the commercial again)

T: <<DSREST>> Could you image if I- could you image <<DSREST>>  
 Mercedes Benz as an image <<DSRETR>> if we if we- if we make Mercedes  
 Benz a person, <<DSRETR>> I think we've done this example, we've done this  
 <<DSFIL>> eehh <<DSFIL>> yes this game several times. <<DSFIL>> Eeehhh  
 <<DSFIL>> imagine Mercedes is being a person, so he is going to come in. He  
 has just knocked the door. <<QICREF>> <<OPIN->> <<->> Who would come  
 in? <<->> <<OPIN->> <<QICREF>> Imagine Mercedes. I would say a man.  
 Maybe maybe your father, <<QICCON>> no? <<QICCON>>

S: Or grandpa

T: <<QICREP>> Pardon? <<QICREP>>

S: ... Or grandpa

T: Or grandpa! But the youngest I can imagine of the image of Mercedes may  
 be <<DSFIL>> yeah your parents <<DSFIL>> <<DSFIL>> uuhmm. <<DSFIL>>  
 <<QICDIS>> <<DESC->> <<->> So it would a man or a woman? <<->>  
 <<DESC->> <<QICDIS>>

S: A man

T: Definitely a man! Even though Mercedes is the name of a woman. But the driver of a Mercedes traditionally now in mind, at least in my mind, is a man.

<<QICDIS>> <<DESC->> <<->> Over forty? <<->> <<DESC->> <<QICDIS>>

S: Yes

T: More- yes. Over forty. And <<QICDIS>> <<DESC->> <<->> he works as a...? <<->> <<DESC->> <<QICDIS>> (..2) university lecturer.

S: No

T: <<QICCON>> No? <<QICCON>>

SS: [[ @@ ]]

T: <<QICCON>> Why not? <<QICCON>> @@ No. <<DSREST>> What would <<QICDIS>> <<DESC->> <<->> what would he- what is his job? What would his job be? <<DSREST>> <<->> <<DESC->> <<QICDIS>>

S: Lawyer, banker

T: He is a lawyer, he is a banker, <<DSOM>> he is... <<DSOM>>  
<<QICCON>> He would be dressed in a nice suit with a <<DSFIL>> uuhhmm  
<<DSFIL>> black tie? <<QICCON>>

S: The color doesn't matter

T: <<QICREP>> Pardon? <<QICREP>>

S: ... The color doesn't matter

T: <<DSREP>> The color doesn't matter. <<DSREP>>

S: He's rich

T: <<DSREP>> He's rich. <<DSREP>> Yeah, with a very nice and expensive  
<<DSFIL>> eehh <<DSFIL>> suit and <<DSFIL>> eehh <<DSFIL>>  
<<QICLAN>> <<DSCODE>> ¿cómo se dice corbata? <<DSCODE>>  
<<QICLAN>> <<DSFIL>> Eehh tie! Yeah. <<DSFIL>>

S: You're saying this guy will probably not be dancing with Usher

T: Of course not! That's not the image of Mercedes. You j-

S: XXX Usher and the girl before which is (name of the girl), which is a model/celebrity... I don't know what she is actually

T: @

SS: @@

T: She is a celebrity, she's pretty yeah

(Teacher plays part of the commercial)

T: <<QICDIS>> <<DESC->> <<->> How does he feel? <<->> <<DESC->>  
<<QICDIS>>

S: Awesome

T: <<DSREP>> Awesome. <<DSREP>> Of course, yeah. The best, admired.  
<<DSFIL>> Eeeehhh <<DSFIL>> I don't know how-

(Teacher plays part of the commercial again)

T: He drives every single girl mad so yeah also it's... <<DSCODE>>  
aspirational <<DSCODE>> (in Spanish)

(Commercial continues)

T: Now he has to do the deal (referring to the commercial)

<<QICRHET>> Sign or he doesn't sign? <<QICRHET>>

(Commercial continues)

The Best or Nothing, yeah. I think- I think they are doing quite a good job. They are doing it not only in the United States, they are doing it all across Europe too. They are trying to pull the <<DSFIL>> eehh <<DSFIL>> age of the target down because it was getting really too old and I think <<DSFIL>> eehh <<DSFIL>>  
<<DSRETR>> Audi or... or BMW were seen, <<DSRETR>> I don't know if that's true, were seen among younger people as being the best cars.  
<<DSREST>> At least they were young- they had a young image and Mercedes was still there <<DSREST>> in the back of your minds as being the

cars of our parents or grandparents <<DSFIL>> uhm uhm eehh <<DSFIL>>  
Victor?

S: I think they also are achieving to reach the younger target by also XXX the design of the car to a more fashionable XXX

T: Yes, yes, [they are designing that kind of tar- cars]

S: ... [XX] XXX

T: [Yeah, yeah, well, of course] and only <<DSSR>> three thous- three- thirty thousand <<DSFIL>> eeehhh <<DSFIL>> dollars<<DSSR>> , <<DSRETR>> which is not a- which is not a- an awful lot. <<DSRETR>>

S: It's not only thirty thousand dollars because as we can see at the end of the XX as always is started from thirty thousand dollars. So maybe the XXX is not thirty thousand dollars, is even even more. So...

T: I guess that this car can cost you as much as you want. You you <<DSFIL>> yeah <<DSFIL>> depending on what they <<DSFIL>> eehh <<DSFIL>> extras that you add. That's the minimum price [of course]

S: ... [Yeah]

T: Without the VAT, without other <<DSCODE>> impuestos <<DSCODE>> of course. I don't know you can make this car fifty thousand dollars, sixty thousand dollars yeah I'm sure yeah. <<QRCPR>> Uhm uhmm? <<QRCPR>>

S: Maybe I think I understand what you said that what what is offered in the ad. A car is higher that XXX is better and will cost you more if you want that especially car but they say from three thousand- eeehh thirty thousand dollars and you think that with that money you can get that car but in reality no this one cost forty thousand.

T: Look, you can I think you can that car for thirty thousand, but that's not the issue, that's not the point the the <<DSFIL>> eeehh <<DSFIL>> the point is the image they are transmitting with this car. It's younger, you can feel like this very famous <<DSFIL>> eehh <<DSFIL>> actor and <<DSFIL>> eehh <<DSFIL>> you can feel the power of the car, you can feel that you are admired, girls will

come around. Everything that has to do with young people. <<QRCPR>> Uuhm uhmmm? <<QRCPR>>

S: XXX the target group like very younger XXX rich people will carry on and buy this car? [XXX]

T: [If the, if the]

[I didn't] get the point. Yeah @@@ Thank you.

S: The thing is if you reduce the price. I mean to reach the new target, a younger target for example, <<QICSA>> do you think that, for example, the rich people really XXX buy this car? <<QICSA>> I don't think so because for me it makes a difference, a difference between a normal customer and really rich costumers.

T: But <<QICREF>> <<EXPL+>> <<+>> who are the really rich costumers? <<+>> <<EXPL+>> <<QICREF>> Yeah, go ahead. Yeah or you three. Thomas was...

S: XXXX [XXXX] XXXX

T: [Uuhhmm uuhhmmm]

S: XXXX

T: Adam and Victor wanted to say something...

S: XXXXX CLA

T: <<QICCON>> CLA? <<QICCON>> [Uuhhmm uuhhmmm]

S: XXXX

T: <<DSFIL>> Eeeehhh <<DSFIL>>

S: XXXXX

T: Alejandro?

S: XXX but with this new market Mercedes is losing exclusivity on the brand.

T: They've lost it already. <<DSREST>> That's- that's what they're do- why-



why they're changing the image of the brand, <<DSREST>> because they've already lost it. At least I think I can speak about the European market, at least the Spanish market, if young <<DSFIL>> eehh <<DSFIL>> <<DSALL>> person <<DSALL>> wants to buy a car <<QICDIS>> <<OPIN->> <<->> which brand will he choose? BMW, Audi or Mercedes? <<->> <<OPIN->> <<QICDIS>>

S: BMW

S: Audi or Mercedes

T: <<QICSA>> BMW? <<DSCODE>> ¿Audi o Mercedes? <<DSCODE>> <<QICSA>> (..2) I think both Audi and Merced- and BMW have a younger image towards consumers. So the target group of Mercedes is getting older and <<DSFIL>> eeehh <<DSFIL>> their image of. <<QICCON>> No? <<QICCON>> <<QICCON>> You don't agree with me? <<QICCON>> <<QICCON>> No? <<QICCON>> Alright. Good @@ The first- <<DSFIL>> eehh <<DSFIL>> the first <<DSFIL>> eehh <<DSFIL>> <<QICLAN>> <<DSCODE>> ¿apuesta? <<DSCODE>> <<QICLAN>>

S: Bet

T: The first bet of Mercedes when they started changing the mind of consumers was one day launched the small car <<DSFIL>> eehh <<DSFIL>> it's called <<DSCODE>> Clase A <<DSCODE>> (in Spanish) <<DSFIL>> eehh <<DSFIL>> <<DSREST>> which is <<DSFIL>> eeehh <<DSFIL>> bought I <<DSFIL>> eh <<DSFIL>> I wouldn't say mostly but it it was bought- I'm gonna say mainly by women. <<DSREST>> So they started changing the car. Mercedes didn't have a small car to compete with other brands and when they launched it I remember I perfectly remember the- people saying this is not Mercedes, how can Mercedes launch such a small car <<DSFIL>> eehhh <<DSFIL>> a car targeted to women. <<DSREST>> I think they've been doing this change of im- they they started their change of image quite a long time ago <<DSREST>> and now they are targeting to to young people. Yeah, to young man, men, not to young women. Only to to men. And <<QICREF>> <<META+>> <<+>> what's your point Melvin? <<+>> <<META+>>

<<QICREF>> <<DSOM>> That you were kind of... <<DSOM>>

S: No, no, no.

T: No, no, no. You think- but <<QICREF>> <<EXPL+>> <<+>> could you please develop your argument? <<+>> <<EXPL+>> <<QICREF>> <<DSOM>> Because say no, no, no is not... <<DSOM>>

S: What I'm trying to explain XXX but still, at the end, the thing that counts is if people buy the car, if the target group can buy the car. And I don't see that what what those guys over there were saying XXXX like from thirty thousand, but you still have to pay that money because I mean at the end this car, you won't buy this car XXXX thirty thousand dollars.

T: So <<QICREF>> <<META+>> <<+>> what? <<+>> <<META+>> <<QICREF>> <<QRCPR>> Yeah? <<QRCPR>>

S: So what I'm saying is that young people like you said like young people here in Spain that buy a different car or whatever XXX BMW or Mercedes [but I don't...]

T: <<DSREST>> If- well, it depends, <<QICCON>> what do you- what do you mean by young people? <<DSREST>> <<QICCON>> <<QICREF>> <<OPIN->> <<+>> What's a young person for you? <<+>> <<OPIN->> <<QICREF>>

S: For me it's... a young person for me is [someone til] I don't know twenty-five, twenty-six.

T: [Who?] Oh, thank you! For me those are children @ @ @

S: Let me start talking about people like if you start talking about people who can afford this car and XXXX start at twenty-five XXX [XXX]

T: [Of course, yeah]

S: I'm sorry, I don't want to ruin this whole...

T: No, you're not going to ruin it but <<DSOM>> I think it's... <<DSOM>>

S: I'm just looking from a different point

T: Yeah. <<DSREST>> You- That's right, maybe the first thing we have to- <<DSRETR>> we need to to to agree <<DSRETR>> is what young people mean. <<DSREST>> From eighteen to twenty-five I would say... nothing, I mean, maybe they are not the target. <<QICCON>> Do you think people between twenty-six and forty are young people or they are not young people anymore? <<QICCON>>

S: Yeah

T: Yes. This is the young target, that's what I think it's the young target. From forty-one to eighty-eight @@ maybe they are not that young. So, maybe the target, the target group is still young people from twenty-six to forty.

<<DSREST>> I'm- I don't know exactly what's the target for Mercedes Benz but if we do- exac- again if we go- if I go back to the example <<DSREST>> that we open the door and Mercedes, the brand image that we have as the person comes in, we would say it's a man over forty maybe. <<QICCON>> Yeah?

<<QICCON>> Dressed in a suit with a nice tie. But he would be forty, forty-five, even fifty. But this is the young target, these people are already working, they have money, they can buy a car, they can afford it. So, <<DSSR>> they can pay three tho- or they can't pay, <<DSSR>> some of them can, but they are ready to pay thirty <<DSFIL>> eehhh <<DSFIL>> thirty thousand dollars to buy this car. These are not young people, <<DSREST>> I don't think- <<QICSA>> do you think this is the target of Mercedes? <<DSREST>> <<QICSA>> (referring to an age range written on the blackboard) No, definitely. But these people are still young. We can talk back when you are forty. <<QICSA>> When you get forty, do you still feel young, Melvin? Or not? <<QICSA>> You're old already. These are I think the target, between thirty-six and forty maybe the youngest target. <<QICCON>> <<DSOM>> Alright or...? <<DSOM>> <<QICCON>>

S: [Just...]

T: [Just] leave it. Alright.

<<CLMMAN>> T: Ok, Iciar? Iciar is not here today. Borja? (..2) Borja is not here either. [And...] <<QICCON>> <<DSCODE>> ¿Qué? <<DSCODE>>

<<QICCON>>

S: [Volvo]

SS: Volvo. Victoria's ad.

T: ¡Ah! Here. Victoria? <<QRCPR>> Victoria is not here? <<QRCPR>> No.

<<CLMMAN>>

(Teacher plays the commercial)

T: <<DSOM>> This test was... <<DSOM>>

(Commercial being played again)

T: <<QICCON>> That's what you want to show? <<QICCON>>

S: [Yeah]

T: [Yeah] And <<DSFIL>> eeehh <<DSFIL>> <<QICREF>> <<EXPL+>>  
 <<+>> could you @@ elaborate a little bit your argument? <<+>> <<EXPL+>>  
 <<QICREF>> <<QICREF>> <<FACT->> <<->> You brought it as an example  
 of...? <<->> <<FACT->> <<QICREF>>

S: Actually this XXXX an agency XXXXX they are in based XXX Sweden and they've actually done a series XXX and of course, they are not focused on the consumer XXXX image. And as you have seen in one week I had forty million views in YouTube, which must be some kind of record I think for an ad.

T: Yeah. Uuuhmm uuuhmm.

S: And I think XXX in the beginning. He actually talked about himself XXX, but he's actually talking about the XXX process. And I think it is actually one of the greatest ads. XXXXXX and they started to prepare for this. And yeah, I think it's great.

T: <<DSREST>> I think- <<QICREF>> <<OPIN->> <<->> do you think it is- it's a good advertising campaign? <<DSREST>> <<->> <<OPIN->> <<QICREF>>

S: It is original

T: <<QICREP>> It is...? <<QICREP>>

S: Original

T: <<QICREP>> O? <<QICREP>>

S: Original

T: <<DSCODE>> ¡Ah! Estoy sorda. <<DSCODE>> Yeah, it's very original, yeah. I think it's very rational

S: Yeah

T: Really rational, <<DSOM>> but... (..2) <<DSOM>>

S: XXXX rational

T: I think so. Yeah, yeah. Yeah, I mean, you wouldn't buy a car, a truck for an emotional reason, <<QICCON>> don't you think so? <<QICCON>>

S: XXX

T: Yeah, you need utility, <<DSRETR>> <<DSAPP>> you need a ca- a <<DSAPP>> a a a truck that <<DSRETR>> <<DSFIL>> eehhh <<DSFIL>> that accomplishes several <<DSFIL>> eehhhh <<DSFIL>> quality, several quality issues... So this is very rational but at the same time it really surprises you. That's not what you are expecting. You are expecting someone sitting on a truck, not <<DSFIL>> eehhhh <<DSFIL>> doing <<DSCODE>> equilibrios. <<DSCODE>> I think it's a good ad. Yeah, of course it's not directed to the mass consumption market, but I think they make the point in a really very simple way. It's <<DSFIL>> eehh <<DSFIL>> very simple. The idea is very simple, rational, <<DSFIL>> eehh <<DSFIL>> they say exactly what they want to say. <<DSRETR>> They they <<DSCODE>> destacan lo que quieren destacar. <<DSCODE>> <<DSRETR>> <<QRCPR>> Uuuhm uuuhmm? <<QRCPR>>

S: Last ad they did it with a ballerina eehh between two trucks.

T: <<QICREP>> Pardon? <<QICREP>>

S: A ballerina went on eeehh I don't know the name in English. XXXX. It was one of the first XXX a truck is hanging on XXXX

T: <<DSCODE>> Eso no lo he entendido. <<DSCODE>> I need in Spanish. @ @ @ <<DSOM>> I didn't get... <<DSOM>> <<DSRETR>> I I can't understand what you you the example, but it's my problem with my- with the English. It's my problem with my English. <<DSRETR>>

S: The XXX is hanging from a XX

T: Oh yeah yeah I see. Yes.

S: That's why I said a ballerina is walking between two trucks that actually XX

T: Yeah. Uuhm uuhmmm. I'll watch it carefully afterwards. <<CLMMAT>>

<<CLMMAN>> T: Alright. Let's... <<DSFIL>> eeehh <<DSFIL>> carry on with chapter four. And.... (...5) (search for her presentation on the computer)

<<DSCODE>> Esta caca no funciona, of course (to herself). <<DSCODE>>

<<CLMMAN>>

<<CLMSS>> Alright, well, I've been speaking about motivation, perceptions, attitudes, images... <<DSFIL>> Eeehhh <<DSFIL>> all the issues, well, not of them, of course, but most of the issues that <<DSFIL>> eeehhh <<DSFIL>> condition consumer behavior from an internal point of view. <<DSAPP>> Motivations are our own motivations. <<DSAPP>> <<DSAPP>> Perceptions is the way that we perceive. <<DSAPP>> Let's take a look now at <<DSFIL>> eeehhh <<DSFIL>> some influences or some issues that influence our behavior as consumers but that come from (...3) from... external sources (looking for slides).

<<DSCODE>> A ver, que no sé yo qué es esto <<DSCODE>> (while she goes through the presentation)

Well, <<DSRETR>> let's start straight away with <<DSFIL>> eehh <<DSFIL>> one of the <<DSFIL>> eehh <<DSFIL>> main <<DSFIL>> eeehh <<DSFIL>> group that conditions our way of <<DSFIL>> eehh <<DSFIL>> being as consumers: Our family is the... is the... first <<DSFIL>> eeehh <<DSFIL>>

group that we have contact with and that influences our way of consumption.

<<DSRETR>> <<DSCIR>> You can imagine a family as being a nuclear family, and extended family that- the kind of family that you wish <<DSFIL>> eehehh <<DSFIL>> to think about. <<DSCIR>> But <<DSFIL>> eehehh <<DSFIL>> (...3) (sigh)

S: Pardon, pardon I'm not clear that nuclear works in this context at all

T: <<QICREP>> Pardon? <<QICREP>>

S: Not clear you use use we use when we talk about atomic bombs... The core family. I think that's what you mean.

T: <<QICCON>> It's not? <<QICCON>> <<QICLAN>> That's not the name? <<QICLAN>>

S: Yeah, nuclear is when you talk about [bombs]

T: [Bombs] I would say that this <<DSFIL>> eehehh <<DSFIL>>

S: So I think you are talking about the core family

S: The nucleus...

T: <<QICLAN>> Nucleus not a good-? <<QICLAN>>

I would say that this <<DSFIL>> eehehh <<DSFIL>> that this slide is <<DSFIL>> eehehh <<DSFIL>> taken from an English <<DSFIL>> eehehh <<DSFIL>> from an English website. From an English book. But I think core is also understood, yeah. @@@ Thank you anyway. I usually take my slides or ideas from English webs- <<DSFIL>> eehehh <<DSFIL>> from English books and then I translated them into Spanish [when I...]

S: [It was correct] Yeah, it was correct. (Teacher changed the word in her presentation)

T: It doesn't matter. I'm going to leave it as core core family. And everybody will understand it. Well, of course, <<DSRETR>> families <<DSFIL>> uuhhmmm <<DSFIL>> families <<DSFIL>> eehehh <<DSFIL>> (sigh) God (to herself) <<DSFIL>> eehehh <<DSFIL>> families go through process along their years

<<DSRETR>> but first we <<DSFIL>> eeehh <<DSFIL>> first couples are unmarried, they start earning money, then they're married with no kids, then well married or <<DSALL>> whatever <<DSALL>> you call it now. Married with <<DSFIL>> eeehhh <<DSFIL>> pre-teens. Then there's an empty nest and <<DSFIL>> eeehhh <<DSFIL>> they again when their when their children go out of their house they <<DSFIL>> eehh <<DSFIL>> parents remain again <<DSFIL>> eeehhh <<DSFIL>> alone.

The family is a consumption unit. <<QICDIS>> <<OPIN->> <<->> Do you think it is- it is important? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> <<DSREST>> Do you think your family has any influence of your- in your- in your way of consuming? In your.... consum- in your behavior as consumers now? <<DSREST>> <<->> <<OPIN->> <<QICDIS>> <<CLMCON>> <<QICCON>> Do you think you've been influenced by your family or not? <<QICCON>>

S: Yes

T: Yes, in <<QICREF>> <<EXPL+>> <<+>> what ways? <<+>> <<EXPL+>> <<QICREF>> (...4) <<QICREF>> <<EXPL+>> <<+>> In what way? <<+>> <<EXPL+>> <<QICREF>> (...3) Well, we're thinking yes, we've had some influence but we don't know exactly... <<QRCPR>> Yeah? <<QRCPR>> Lianel? Yeah.

S: First of all your education. When you are raised your get your habits of consumption.

T: [Uuuhmm uhhmm]

S: ...and then of course they are big influencers in your decisions when you look for advice. XXXX and family is always there for a reason.

T: <<QICREF>> <<OPIN->> <<->> If you need an advice for example to buy a car, who would you ask? <<->> <<OPIN->> <<QICREF>> (..2)

SS: [My dad]

T: <<DSOM>> If you need... <<DSOM>> <<QICCON>> your dad?



<<QICCON>> Yeah. If you need <<DSFIL>> eehh eehh <<DSFIL>> I don't know if you need the advice for a cooking recipe, <<QICDIS>> <<OPIN->> <<->> who would you ask for advice? <<->> <<OPIN->> <<QICDIS>>  
 <<QICCON>> You dad? <<QICCON>> @ @ @

S: XXX <<CLMCON>>

T: Yeah, yeah, of course. You would... I still do it. Yeah. <<DSAB>> Mum, could you please tell me <<DSOM>> what kind of products..., <<DSOM>> how do I, <<DSFIL>> eehh <<DSFIL>> yeah. <<DSAB>> So, <<DSFIL>> eehh <<DSFIL>> you require the advice maybe of a sister, of a mother. <<DSAB>> If you need to buy <<DSFIL>> eeehhh <<DSFIL>> <<DSCODE>> detergente para la lavadora. <<DSCODE>> (..2) Washing <<DSFIL>> eeehhh <<DSFIL>> powder (..2) you would require... <<DSAB>> <<DSREST>> What is interesting about the family or... wh- what's companies that <<DSFIL>> eeehhh <<DSFIL>> target to products that are bought within the family context. <<DSREST>> After take into account who in the family would be the instigator of the <<DSFIL>> eehh <<DSFIL>> of the purchase, the initiator of the purchase, who would influence that purchase, you will decide to buy to not- or not to buy, who would be the buyer, and who would be the consumer. <<DSAB>> You can- imagine for example that we need to buy cereals for <<DSFIL>> eeehhh <<DSFIL>> I don't know for this eight year old child at home. <<DSAB>> <<QICREF>> <<FACT->> <<->> <<DSREST>> Have you got- any of you have a ten year old brother or sister? <<DSREST>> <<->> <<FACT->> <<QICREF>> Yes. And <<DSFIL>> eeehhh <<DSFIL>> <<DSREST>> he or she wants to has just seen a commercial on TV from Kellogs, <<DSREST>> Kellogs Choco Krispies. And now they have a new <<DSFIL>> eehh <<DSFIL>> little toy inside, <<QICREF>> <<FACT->> <<->> who would say mum I want you to buy- please buy me the Choco Krispies cereals? <<->> <<FACT->> <<QICREF>> (...4) Have you ever said mum buy this to me. Buy this brand for me. I want these cereals, I want, I don't know, <<DSFIL>> uuhmm uuhmmm <<DSFIL>> children usually want everything, yeah. Please, buy Choco Krispies for me. The initiator of the purchase would be the child. Mum, please, I don't like this <<DSFIL>> uuhmmm <<DSFIL>> <<DSREST>> I don't like the cereals that you buy because they don't taste or

they they they not- they're not chocolate flavoured. <<DSREST>> So, please, please, please. The instigator of the- of the purchase might be the ch- the child. <<QICDIS>> <<FACT->> <<->> Who would influence the mother? <<->> <<FACT->> <<QICDIS>> (..2)

S: The child

T: The child again. Please mum, please please please, <<DSREST>> I've seen in the- look look look I'm going to show you the commercial on TV <<DSREST>> and it has this little toy inside, please please please, buy for me. And <<DSFIL>> eehhh <<DSFIL>> you better buy him what he wants otherwise he- he would be influencing you. For for a week.

<<QICDIS>> <<FACT->> <<->> <<DSREST>> Who would decide if she- <<DSFIL>> eehh <<DSFIL>> to buy the product or not to buy it? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: The mum

T: The mum. If that brand doesn't convince the mum because it's a good quality, she will never buy it. She will be the decider. That's the mum. And <<DSFIL>> eehhh <<DSFIL>> <<QICSA>> who would be the consumer? <<QICSA>> The child again. (Teacher is writing the answers on the blackboard) It comes-

S: That's wrong. The consumer is five (Teacher wrote the wrong number)

T: <<QICREP>> Pardon? <<QICREP>>

S: The consumer is five

T: <<QICCON>> <<DSCODE>> ¿Qué he dicho? <<QICCON>> No sé qué he dicho. <<DSCODE>> The decider is the mum. Ah! The buyer is the mum. Alright. And the decider is the child. (She corrects it)

If it comes to buying a car, for the mum. The father has his own Mercedes. And now it comes the moment that <<DSFIL>> yeah <<DSFIL>> that women of the house wants to change the car. And <<DSFIL>> eehehhh <<DSFIL>> this lady has <<DSFIL>> eehehh <<DSFIL>> a son or a daughter, which is almost your

age, well he's eighteen, nineteen. <<DSREST>> And it comes to- we need to buy a car. <<DSREST>> <<QICDIS>> <<FACT->> <<->> Who would be the initiator of the purchase? <<->> <<FACT->> <<QICDIS>> (..2) Well, now I have told that I have to change my car. I've got three children and my husband at home <<DSREST>> and say- thought my two eldest daughters, <<DSREST>> one is twenty and the other one is nineteen, and they don- they do not own a car. They still- they're still looking forward to <<DSFIL>> eehhh <<DSFIL>> to having my own car. So, <<QICSA>> who would be the initiator of the purchase? <<QICSA>> Well I am. The mum. I've been telling you that I'm going to buy a car for the last two weeks. (She writes on the blackboard) The mum. I need a car, <<QICDIS>> <<FACT->> <<->> who would be the influencer? <<->> <<FACT->> <<QICDIS>>

S: The children

S: Your kids

T: Well, kids... @@@ <<QICLAN>> Are you kids? <<QICLAN>> @@@ Yeah, children. And <<QICDIS>> <<FACT->> <<->> who else? <<->> <<FACT->> <<QICDIS>> <<QICCON>> Nobody else? <<QICCON>>

S: And you.

T: And the mum. <<QICCON>> Yeah? <<QICCON>> <<QICCON>> Nobody else would influence that purchase? <<QICCON>>

S: The dad

T: <<QICCON>> My husband? <<QICCON>> <<QICDIS>> <<OPIN->> <<->> Do you think <<DSREST>> he's gonna be... quiet? Or he will give me- or will also share his opinion? <<DSREST>> <<->> <<OPIN->> <<QICDIS>> (...3) No. So, my children who're expecting me to buy a nice car. A Fiat 500. <<QICDIS>> <<FACT->> <<->> Who would be the decider? <<->> <<FACT->> <<QICDIS>> <<QRCPR>> Yeah? <<QRCPR>>

S: So you probably know which car you want

T: No, no, no.

S: ...then you will also visit forums for information, right?

T: Yes

S: ...So another influencer will be forums

T: Advertising. Let's say advertising. Alright. <<QICDIS>> <<FACT->> <<->>

Who would be the decider? <<->> <<FACT->> <<QICDIS>> <<QICDIS>>

<<FACT->> <<->> Who would decide? <<->> <<FACT->> <<QICDIS>>

S: You

T: Of course! <<DSFIL>> Eeehh <<DSFIL>> <<QICDIS>> <<FACT->> <<->>

who would be the buyer? <<->> <<FACT->> <<QICDIS>>

S: You

T: My children. <<QICDIS>> <<FACT->> <<->> Who would be the consumer?

<<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> The user?

<<->> <<FACT->> <<QICDIS>> (She writes the answer) <<DSAB>> Do you

th- really th- <<DSAB>>

S: Why is the husband not a decider too?

T: I don't know.

S: ...Because I don't think XXX

T: <<QICREP>> Pardon? <<QICREP>>

S: ...if you are talking about buying a car I think your husband decides too. You spend money together on a car.

T: I'm asking you. I don't know. <<QICDIS>> <<OPIN->> <<->> Do you think a

man in a house would- would be completely quiet and won't give his opinion

about buying a car? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<FACT->>

<<->> <<DSREST>> What is the right car- who knows really something about

cars: Men or women? <<DSREST>> <<->> <<FACT->> <<QICDIS>> @@

We're not- we're not- we didn't- we are rich. Money is not a problem for us. We

are really very rich. But the brand is an issue. <<QICDIS>> <<OPIN->> <<->>

<<DSSR>> Shall I brand- shall I buy a Mercedes? or an Audi or a Fiat?

<<DSSR>> <<->> <<OPIN->> <<QICDIS>>

S: Bentley

T: Bentley @@@ Of course @@@ No, no, no, no, no. Oh. Come on! Always, always if there's a man in the house, if there's a man, they will influence you. They will give you their <<DSFIL>> eehh <<DSFIL>> <<DSSR>> my- their opinion. <<DSSR>> <<QICCON>> Or not? <<QICCON>> I'm sure! So the husband, the man, however you wanted, or the eldest <<DSFIL>> eehh <<DSFIL>> the eldest (..2) the eldest child would have an opinion.

<<DSOM>> But now we have to buy... <<DSOM>> <<QICLAN>>

<<DSCODE>> ¿cómo se dice detergente para la lavadora? <<QICLAN>>

(addressing Spanish students in first row) Estoy yo tonta. <<QICLAN>>

¿Detergente para la lavadora? <<DSCODE>> <<QICLAN>> (speaking louder for the whole class)

S: Washing detergent

T: <<QICREP>> Pardon? <<QICREP>>

S: Washing detergent

S: Washing detergent

T: Yeah, wash-...

S: ... for clothes?

T: Yeah, for clothes.

S: Washing detergent

T: Washing detergent. Yes, thank you. <<DSREST>> Now it comes- we have to buy washing detergent. <<DSREST>> <<QICDIS>> <<FACT->> <<->> Who would be the initiator of the purchase? <<->> <<FACT->> <<QICDIS>> (..2) <<QICCON>> The child? <<QICCON>>

S: The mum

T: <<QICCON>> The dad? <<QICCON>> <<QICCON>> Your mum?  
<<QICCON>> <<QICCON>> Are you sure? <<QICCON>>

S: Write mum

T: <<QICREP>> Pardon? <<QICREP>>

S: ...it will be mum all the way (meaning all the answers would be mum)

T: <<QICCON>> Would it be mum all the way? <<QICCON>> Alright. Let's save time. Thomas, thank you. It will be mum all the way down, that's it. So, take a look. Imagine or think about the advertises, for example Kellogs. Kellogs always has its advertising based on <<DSFIL>> eehehh <<DSFIL>> based on <<DSFIL>> eehehh <<DSFIL>> dibujos animados (...4) When it comes to cars, <<DSREST>> alwa- mostly always <<DSREST>> men are in the <<DSFIL>> eehehh <<DSFIL>> in the decision process so some of the <<DSFIL>> eehehh- <<DSFIL>> most of the advertising campaigns are directed to men.

<<DSCODE>> Esto no sé lo que es, <<DSOM>> but... <<DSCODE>>  
<<DSOM>> (Teacher goes through the slides of her presentation)

(Commercial being played)

T: <<DSOM>> It's quite silly, but... <<DSOM>>

SS: [(talking to each other)]

T: <<QICCON>> Did you understand it? <<QICCON>> @@@ <<QICREF>>  
<<OPIN->> <<->> Do you think it's a good advertising campaign? <<->>  
<<OPIN->> <<QICREF>>

S: Terrible!

T: <<DSREP>> Terrible <<DSREP>>

S: It's terrible!

T: It's a terrible ad.

S: It's so weird and freaky

SS: [@@@]

T: <<DSREP>> So weird and freaky. <<DSREP>> Alright. <<QICREP>>  
Pardon? <<QICREP>>

S: Reminds me of The Shining with Jack Nicholson

SS: [@@@]

S: Don't play it again

T: No, no, no, no, no, not again, not again, not again. <<DSAB>>  
<<DSRETR>> Well, here the mum is working so the dad is home with the child  
and <<DSFIL>> eehehh <<DSFIL>> it's the mum who has to say what the  
children <<DSFIL>> eehehh <<DSFIL>> the child is going to <<DSFIL>>  
eehehh <<DSFIL>> it's going to... <<DSRETR>> <<DSAB>>

S: I think they overdid it

T: I think so too. I don't like it as a commercial. But it states perfectly who take  
the decisions on for example children feeding in this case. I don't know which  
one is this. <<CLMMAN>> (Teacher tries to play another commercial)  
<<QRCPR>> <<DSCODE>> ¿Por qué no entra? <<QRCPR>> <<QICREP>>  
¿Qué me has dicho? <<DSCODE>> <<QICREP>>

S: Control Alt XXX

T: <<DSCODE>> ¡Ah ya! pero eso ya lo he hecho, eso no entra. Ya.  
<<DSCODE>> Thank you. <<CLMMAN>>

<<DSCODE>> No, bueno, <<DSCODE>> it doesn't matter. The thing is that  
interesting. Well, when it comes <<DSRETR>> to to purchases in a in a house  
<<DSRETR>> for example you have to take into account who is going to  
decide, who would be the consumer. For example, Kinder is a is a <<DSFIL>>  
eehehh <<DSFIL>> clear example.

(Commercial being played)

T: <<QICREF>> <<OPIN->> <<->> Awful? <<->> <<OPIN->> <<QICREF>>  
<<QICREF>> <<OPIN->> <<->> Awesome? <<->> <<OPIN->> <<QICREF>>

S: It's good

T: <<DSREP>> It's good, <<DSREP>> yeah. It also has all the <<DSFIL>> eehh eeehh <<DSFIL>> all the ingredients of a family. Your father goes to school to pick you up. It's a surprise and he brings you a surprise. He's giving you <<DSFIL>> eeehh <<DSFIL>> chocolate, a piece of chocolate which all- which has a surprise in the inside and it's related to the Simpsons family.

<<CLMCON>> S: It's illegal in the US

T: <<QICCON>> Illegal? <<QICCON>>

S: ...Yeah

T: <<QICCON>> Is it? <<QICCON>>

S:...Yeah because they think the kids can choke or do something wrong with the toys.

T: Yeah, but they may swallow it if they open the egg. Instead of eating the chocolate they <<DSRETR>> eat the the the toy <<DSRETR>> and they can be injured. Well, Americans, Americans. Yeah. <<CLMCON>>

Alright. Well, think about, think about the <<DSFIL>> eeehhh <<DSFIL>> <<DSREST>> think about the what are the influences in products that are being sold for consumption within the family <<DSREST>> and how does the advertising stress any of the any of the roles that usually are taking by every <<DSFIL>> eeehhh <<DSFIL>> member of the family. When it comes for example to buy a shampoo, <<QICREF>> <<FACT->> <<->> <<DSREST>> do you ow- only have a shampoo for all the members of the house? <<DSREST>> Or everyone each one has its own shampoo? <<->> <<FACT->> <<QICREF>> <<CLMCON>> <<QICREF>> <<FACT->> <<->> Do you all eat the same yoghourts or do you have a different type of yoghourt for every member of the family? <<->> <<FACT->> <<QICREF>>

S: Yes

T: <<QICCON>> Yes? <<QICCON>>



S: ...We have different yoghourts special for the necessities of XXX or something like that.

T: <<QICREF>> <<FACT->> <<->> So you have different shampoos for every member of the family? Different yoghourts, different what? <<->> <<FACT->> <<QICREF>> <<DSOM>> Different...<<DSOM>>

S: ...milk for example

T: <<DSRETR>> Mil, ki- ki- different milks, brands of milk. <<DSRETR>> Yeah.

S: ...brands the same but different kinds.

T: Different kind of milk. <<QICREF>> <<FACT->> <<->> Different kind of...? <<->> <<FACT->> <<QICREF>>

S: ...juice also.

T: The juice. Yeah.

S: ...The coffee is also different.

T: The coffee is also different. And who is the person who is in charge of buying <<DSFIL>> eehhh <<DSFIL>>

S: ...It depends on the day

T: <<DSREP>> It depends on the day <<DSREP>>

S: ...Sometimes my mother, sometimes my father and sometimes me.

T: Ah, ok, ok, yeah I like it. Good @ @ @ <<CLMCON>>

Usually it's the mum that you- that goes does the shopping for every member of the family. But if the family influences us as consumers, imagine your friends. Imagine... imagine how are <<DSSR>> we influenced with- <<DSFIL>> eehhhh <<DSFIL>> by our... by our friends, by our colleagues, by our <<DSALL>> whatever. <<DSALL>> <<DSSR>>

Social influences. <<DSFIL>> Eeeehhh <<DSFIL>> have <<QICSA>> what? <<QICSA>> an information pressure first of all. They have a strong influence on

on consumers because the information source is very credible. Your friends say something, tell you, give you a recommendation, <<QICSA>> would you trust them? <<QICSA>> We usually trust them more than if that same argument is being told us through an advertising campaign. <<DSCODE>> No sé por qué he puesto yo tantas... <<DSCODE>> (going through her presentation)

<<DSRETR>> There are different, of course there are different <<DSFIL>> eeehh <<DSFIL>> kind of... of external <<DSSR>> sos-sources. <<DSSR>> <<DSRETR>> Mass media like advertises or sales promotion or publicity has the lowest credibility. Of all. The highest credibility come from your friends or well your neighbors, it depends on the product, by your classmates or your co-workers. <<DSRETR>> If ther- if the if the message come fr- comes from <<DSRETR>> an advertising campaign we usually sort of <<DSFIL>> uuhmmm <<DSFIL>> try to defend yourselves. This can't be true. Unless it comes from Coca Cola. If it comes from Coca Cola we will we will trust any information. Coca Cola is the best brand in the world and it tastes better than any other kind of coke. So, we do not trust advertising but we trust a lot our friends. And if somebody tells you <<DSREST>> pleas- go- I don't know watch this film, you will trust him maybe. <<DSREST>> Your friends a quite or your friends have a very strong influence on our in our way of behaving.

(Commercial being played)

T: <<DSCODE>> O todos o ninguno <<DSCODE>> (from the commercial). Or all of us or none of us. <<QICSA>> He can't afford to pay the beers so what are we going to do? <<QICSA>> <<DSFIL>> Eeehh <<DSFIL>> we're going to share it. <<QICSA>> And what are they sharing? <<QICSA>> <<DSRETR>> They are sharing the same <<DSFIL>> eeehhh <<DSFIL>> they are sharing <<DSCODE>> el gusto... <<DSCODE>> They are sharing the brand. <<DSRETR>> <<DSSR>> It's exac- it's more or less the same idea as Heineken. <<DSSR>> An Spanish brand. <<DSFIL>> Eeehhh <<DSFIL>> they all share the <<DSFIL>> eeehhh <<DSFIL>> <<DSCODE>> bueno no sé, ya diré. <<DSCODE>> They all share the same <<DSFIL>> eeehhh <<DSFIL>> brand of beer.

This is another advertising campaign. I think this is about two years old but I

think I like it. And it's in French. Antonie, <<QRCPR>> could you please translate it for us? <<QRCPR>>

(Commercial being played)

T: @@@@ Thomas is our judge. He says yes or no @@@

<<CLMCON>> S: Don't like it

T: Don't like it @@@ <<QICCON>> What what does that mean? <<QICCON>>

T: <<QICREP>> Pardon? <<QICREP>>

S: I would buy the bicycle, not the phone

T: <<QICCON>> You would buy the bicycle, not the phone? <<QICCON>>

(Students comment with one another)

T: Well, <<DSREST>> you might not like the message or you might not like the ad, <<DSREST>> but what they are trying to transmit is the <<DSFIL>> ehhh <<DSFIL>> sharing power of <<DSFIL>> eehhh <<DSFIL>> <<DSALL>> whatever. <<DSALL>> If you have a Blackberry, you can share your plans, you can share your messages with all your friends. <<DSAB>> So you can in five minutes... <<DSAB>>

Is the same as? (...4) <<QICCON>> No? <<QICCON>>

S: XXXXXXXX

T: Ah this year, <<QICREP>> who? <<QICREP>> In Paris there was going to be <<QICREP>> a strike on...? <<QICREP>>

S: In Madrid

T: In Madrid. Well... I don't know what that means. <<DSCODE>> Pero si esto, esto es francés. <<DSCODE>>

S:... Ya pero van a hacer huelga este año

T: <<DSCODE>> Ah que van a hacer huelga este año. <<DSCODE>>

(Students comment with one another) <<CLMCON>>

T: <<QICRET>> Did I show you the <<DSFIL>> eeehhh <<DSFIL>> did I show you the <<DSFIL>> eeehhh <<DSFIL>> old commercials? <<QICRET>>

<<QICCON>> <<DSCODE>> Si, no? <<DSCODE>> <<QICCON>> I will show you, I don't know, one. <<DSOM>> An old... <<DSOM>> I can show you and old <<DSFIL>> eeehhh <<DSFIL>> an old commercial. I think we've seen it before.

(Commercials being played)

T: Look at the different influences, <<DSOM>> I mean... <<DSOM>>

(Commercial being played again)

T: <<QICCON>> Do you get the message? <<QICCON>>

S: She dropped it and they get together?

SS: [[ @ @ @ ]]

T: No, not exactly. But I can translate it. <<DSSR>> This is a comm- this is an advertising campaign from the la- late sixties may first seventies. <<DSSR>> At that time... <<QICREP>> Pardon? <<QICREP>>

S: Sixty-seven

T: Sixty-seven, then late sixties. Thank you. <<DSFIL>> Eeehhh <<DSFIL>> at that time <<DSFIL>> eehhh <<DSFIL>> <<QICSA>> who was in charge of the <<DSFIL>> eehhh <<DSFIL>> money in the house? <<QICSA>> Only men, were able to buy things. So women had to go to their husbands and ask them <<QICIND>> could you please buy for me, I don't know, a washing machine? <<QICIND>> <<QICIND>> Could you please buy a car for me? <<QICIND>> <<QICIND>> Could you please buy <<DSFIL>> eeehhh <<DSFIL>> in this case a television for me? <<QICIND>> So they were sitting together and what she does is <<DSFIL>> eehh <<DSFIL>> throw the hankerchief. <<QICREF>> <<OPIN->> <<->> Do you think he got the message? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> He got the <<DSFIL>> eeehhh <<DSFIL>> <<DSCODE>> la onda? <<DSCODE>> <<->> <<OPIN->>

<<QICREF>> <<DSRETR>> Does he- ay, <<QICLAN>> <<DSCODE>>  
¿cómo se dice? <<DSCODE>> <<QICLAN>> I can't speak English today.  
<<DSRETR>> <<QICREP>> Pardon? <<QICREP>>

S: What's the message?

T: <<DSAB>> The message is <<DSRETR>> that that... <<DSAB>>  
<<DSRETR>> let me take a look at what she said.

(Commercial being played again)

T: <<QICIND>> <<DSCODE>> ¿Recibe usted bien la señal? <<DSCODE>>  
<<QICIND>> <<QICLAN>> <<DSREST>> How would you say...what is this?  
<<DSREST>> <<QICLAN>>

SS: Signal

T: Yeah. I mean, it's the signal. <<DSFIL>> Eeehhh <<DSFIL>> <<DSRETR>>  
do you get the... <<DSFIL>> yeah, <<DSFIL>> the signal for TV or  
<<DSALL>> what. <<DSALL>> It's quite difficult for me to explain it in English.  
<<DSRETR>>

Yes.... <<DSRETR>> The signal of the... the TV signal was <<DSFIL>> eehhh  
<<DSFIL>> had problems in the sixties because you didn't get a correct image.  
<<DSRETR>> Is the signal of the <<DSCODE>> antena... <<DSCODE>>  
<<DSCODE>> ¿Alguien se lo puede...? Nicolás aunque estás muy  
concentrado en otras cosas, <<QICCON>> ¿puedes explicarles este anuncio  
en inglés correctamente? <<QICCON>> Si lo entiendes. <<QRCPR>> ¿No?  
<<QRCPR>> <<DSCODE>>

S: [XXX]

T: <<DSCODE>> [Es la señal] de la antena de televisión lo que no llegaba, con  
lo cual juegan con el pañuelo a ver si queda... coges la señal. <<DSCODE>>  
Yeah, <<QICCON>> <<DSCODE>> ¿se lo puedes explicar? <<QICCON>>  
<<DSCODE>>

S:...Si, si

T: <<DSCODE>> Gracias <<DSCODE>>

S: ...pónmelo otra vez y...

T: <<DSCODE>> Si, si. <<DSOM>> Es tan corto que no tiene nada que...

<<DSOM>> <<DSCODE>>

(Commercial being played again)

S: There is like eehhh do you get the signal, like the signal of the...

S: Reception?

S: ...yes. And it's like she grabs the... and...

SS: [XXXX]

S: ... you got it right

T: <<DSREP>> You got it right <<DSREP>>

S: ...you got it right from the beginning. The signal XXXX

T: <<DSCODE>> Ya pero la señal de la antena de la televisión es lo que yo soy incapaz de decir en inglés. <<DSCODE>> @ @ @ <<DSCODE>>

<<DSAB>> Que en el año sesenta y siete lo que <<DSRETR>> había problema era para recepcionar el el la... <<DSRETR>> bueno, <<DSCODE>> leave it, leave it. It doesn't matter. <<DSAB>>

S: No, no. He got it, he got it.

(Commercial being played again)

T: <<DSSR>> So he- she's asking him <<DSSR>> <<DSSR>> for- to buy the television <<DSSR>>

S: Were they a couple before or they got together?

T: Don't make me be impolite Thomas because I can also be that @ I was going to say something.

(More commercials being played)

T: Again another message of a brand of TVs that is directed targeted to men because it's the man the responsible of buying a TV. So he is in the bar with some friends and the <<DSFIL>> eehhh eeehhh <<DSFIL>> the the they make him notice <<QICIND>> why don't you buy the best TV? <<QICIND>>

(Commercials being played)

T: Well, those are examples of different influences. You got examples here for more advertising campaigns (...3) in which all these advertisings we can see the switch in the influences that all families, friends, <<DSFIL>> eehhh <<DSFIL>> have in the decision in the consumption decision process. <<DSAB>> And you are going to find plenty of advertising campaigns in which your friends or your family... <<DSAB>>

S: XXX

T: Soberano

S: XXXX

T: Nicolás please, <<QICCON>> could you explain what Soberano is? <<QICCON>> @ @ @

(Students comment with one another)

T: Soberano es Soberano. It's a brand of brandy. Yes.

[(Commercial being played)] [We've seen it. We've watched it again]

SS: [[ @ @ @ ]]

T: Soberano... (Ad being played again) Well at that time in the sixties only men drunk Soberano, but also alcohol. I mean women didn't- didn't drink whisky or rum or even mixed with Coca Cola. It was something only for men. Take a look <<DSFIL>> eehh <<DSFIL>> take a look at different advertising campaigns. In the one from BMW and from Mercedes we've also seen influences that in old man, your friends, a celebrity can have on your own decisions. We sometimes are not influenced only by our friends or our family, but there are plenty of advertising campaigns that refer to a reference group, to a celebrity for example

<<DSRETR>> or to an image. Of... <<DSFIL>> eehehh <<DSFIL>> to an image of a famous person to advertise your product. <<DSRETR>>

(Commercial being played)

T: <<QICDIS>> <<FACT->> <<->> Who is he? <<->> <<FACT->> <<QICDIS>>

S: Figo

T: <<QICCON>> Figo? <<QICCON>> <<QICDIS>> <<FACT->> <<->> Who is Figo? <<->> <<FACT->> <<QICDIS>>

S: A football player

T: <<QICCON>> Is he? <<QICCON>>

(Commercial being played again)

T: <<QICREF>> <<OPIN->> <<->> Is he old, Melvin? <<->> <<OPIN->>  
<<QICREF>> <<QICREF>> <<OPIN->> <<->> Is Figo old or young? <<->>  
<<OPIN->> <<QICREF>>

S: XXXX

T: <<QICREP>> He is? <<QICREP>>

S: He is super old

T: <<DSREP>> He is super old. <<DSREP>> Of course, he is super old because he is starting to use Just for Men, <<DSOM>> which is a dye, which is a hair dye for - <<DSOM>> <<QICREP>> Eh? Sorry? <<QICREP>>

S: He needs the money also

T: <<DSREP>> He needs the money. <<DSREP>> And if he doesn't need it. Just to do an advertising and you get the money for it. So Figo is a celebrity. He was a very good football player. <<QICREF>> <<FACT->> <<->> How many years ago? <<->> <<FACT->> <<QICREF>> Not that much.

S: Ten

T: <<DSREP>> Ten. <<DSREP>> <<DSOM>> Which is... <<DSOM>>



<<DSREST>> But now he is- he needs Just for Men. <<DSREST>> He is still in in our minds. Or at least in your mind, in your <<DSFIL>> eehhh <<DSFIL>> you you recognize him. That's what I mean. You still recognize him. And he is not a football player anymore. He's just <<DSFIL>> eeeehhhh <<DSFIL>> he's an ex-player but he's still a celebrity. <<DSRETR>> He's he's a celebrity so he can still... recommend <<DSFIL>> eehhh <<DSFIL>> forty year old men to use this <<DSFIL>> eeeehhh <<DSFIL>> this hair... dye. <<DSRETR>>

<<CLMMAN>> Well, and I think we are going to end the class here unless you have any questions because <<DSFIL>> eeeehhh <<DSFIL>> ah! No, no, no, no, no. No, no, no we're not, we're not gonna finish. <<CLMMAN>> I'm just gonna give you another example. <<QICDIS>> <<EXPL+>> <<+>> How do reference group work in consumer behavior? <<+>> <<EXPL+>> <<QICDIS>> That means <<DSFIL>> eeeehhh <<DSFIL>> <<QICDIS>> <<EXPL+>> <<+>> <<DSREST>> what kind of effect or what kind of <<DSFIL>> eeeehhh <<DSFIL>> influence do they – can they... <<DSFIL>> yeah. <<DSFIL>> What kind of influence can they make on consumers? <<DSREST>> <<+>> <<EXPL+>> <<QICDIS>> <<QRCPR>> Yeah? <<QRCPR>>

S: XXXXX [XXX] XX That's the way they interest you

T: [Uuuhmm uuhmm] [Uuuhmm uuhmm]

That's the way they interest you. But take a look at how celebrities can change as being a good influence or not that good influence. <<QICDIS>> <<EXPL+>> <<+>> In which ways is Tiger an influencer? <<+>> <<EXPL+>> <<QICDIS>> <<QICREF>> <<DESC->> <<+>> How can you describe Tiger Wo-Woods? <<+>> <<DESC->> <<QICREF>> <<DSRETR>> As a as a as a golf player. <<DSRETR>> <<QICREF>> <<DESC->> <<->> He's the best? Accurate? <<->> <<DESC->> <<QICREF>> <<QRCPR>> Eh? <<QRCPR>>

S: XXX

T: <<QICREP>> <<DSCODE>> ¿Qué? <<DSCODE>> <<QICREP>>

S: As a golf player

T: As a golf player, please. <<QICSA>> Is Tiger Wo-W-Woods a good

influencer? <<QICSA>> <<DSRETR>> He was, he was, he was a representative of many many many many very good mark- <<DSFIL>> eeehh <<DSFIL>> brands, as Nike. Omega... <<DSRETR>>

S: Gillette

T: <<QICREP>> <<DSCODE>> ¿Cuál? <<DSCODE>> <<QICREP>>

S:... Gillette

T: Gillette <<DSFIL>> uhhm uhhm. <<DSFIL>> Gillette or many brands that represented <<DSFIL>> eehh precision. <<DSFIL>> <<DSCODE>> Precisión. <<DSCODE>> And <<QICDIS>> <<EXPL+>> <<+>> what happened with Tiger Woods? <<+>> <<EXPL+>> <<QICDIS>>

S: He was hunted up with XXXX

T: Yeah. So, <<QICDIS>> <<EXPL+>> <<+>> in what ways is Tiger an influencer now? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> What happened with most of the <<DSFIL>> eeehhh <<DSFIL>> brands that he was promoting? <<+>> <<EXPL+>> <<QICDIS>>

S: They're gone

T: <<QICREP>> They? <<QICREP>>

S: They're gone

T: <<DSREP>> They're gone. <<DSREP>>

S: They went away from him

T: <<DSREP>> They went away from him. <<DSREP>> Yes.

S: He's a bad influence

T: He's a terrible- <<DSREP>> he's a bad influence, <<DSREP>> yes. <<DSREST>> You don't want- you want this Tiger Woods as being linked with your brand <<DSREST>> because he was the best. He was number one. <<DSRETR>> He was so... <<DSFIL>> eeehh <<DSFIL>> he was so precise. <<DSRETR>> He won absolutely everything. <<DSREST>> But from one day

to another all that reference came <<DSFIL>> eeehhh <<DSFIL>> (..3)  
collapsed, so we did- <<DSFIL>> uuhmm uuhmm <<DSFIL>> Nike or Gillete  
didn't want this celebrity to be an influencer of his brands anymore.

<<DSREST>>

<<CLMMAN>> Please find for.... for Tuesday, please find examples of how  
these reference groups are used in advertising, how do friends are also being  
shown in in the advertising campaigns as being influencers of whatever or bring  
me please bring to the classroom examples of how do the family is represented  
in the advertising campaigns as being influencers for certain decisions.

<<QICCON>> Alright? <<QICCON>> <<QICCON>> Alright? <<QICCON>>

S: I want to ask you about the exam. Is it possible for Erasmus students to write  
the exam in December?

T: <<DSREP>> Is it possible for Erasmus students to write the exam in  
December? <<DSREP>> <<QRCPR>> Would you like to write the exam in  
December? <<QRCPR>>

SS: [[XXXX]]

T: No, only for the Erasmus students.

SS: [[XX That's not fair XX]]

T: That's not fair. @@@ Alright. <<DSREP>> So, for those of you- the exam I  
think it's... <<DSREP>>

S: The tenth of January

T: <<DSCODE>> El diez, <<QICCON>> ¿no? <<DSCODE>> <<QICCON>>  
<<DSFIL>> Eeehhh <<DSFIL>> Alejandro, <<QRCPR>> would you like to  
write the exam in December or... would you like to write it in January?  
<<QRCPR>> Alright. <<DSRETR>> The exam (...3) The exam of the  
<<DSFIL>> eeehh <<DSFIL>> <<DSCODE>> de la asignatura <<DSCODE>>  
is the tenth of January <<DSRETR>> <<DSREST>> so I- but I'm going to give  
you the option to all of you, not only to the Erasmus students, to write the exam  
here the last day of December <<DSFIL>> eeehhh <<DSFIL>> the last day of

class, which is on the nineteenth of December from eight thirty... <<DSREST>>

S: Can you like if you choose the nineteenth of December XXXX

T: No. You can either choose... no, <<DSREST>> you can ch- you can choose, that's what I was going to say, you can choose between writing your exam the nineteenth of December or writing your exam on the official date, which is the tenth of January. <<DSREST>> The only thing you can't do is write the exam...

SS: Both

T: Both days, of course. Well, if you want to @@ I will only read one of those.

@@@ <<QICCON>> Alright? <<QICCON>> Alright. Thank you very much.

See you on Tuesday. <<CLMMAN>>

9.4.4. Lecture 4: Consumer Behavior

Date: November 28th 2013

# students attending: 27

**<<CLMMAN>>** T: Good morning. Well, let's start with all the examples you have uploaded **<<DSFIL>>** ehhh **<<DSFIL>>** to the campus. **<<DSFIL>>** Eeehhh **<<DSFIL>>** Borja, **<<DSFIL>>** eehhh **<<DSFIL>>** Borja, Guillermo

S: Alejandro

T: **<<DSREP>>** Alejandro. **<<DSREP>>** **<<DSOM>>** Claro si ya sabía yo, por eso no... **<<DSOM>>** Esto es un sitio estupendo para oír, si. (Making a student that gets late have a seat in the first row)

**<<DSAB>>** I think I will never... **<<DSAB>>** Alejandro. **<<DSCODE>>** ¡Qué desastre! **<<DSCODE>>** (talking to herself)

Well, **<<QRCPR>>** what did you upload? **<<QRCPR>>** Any interesting **<<DSFIL>>** eeehhh... **<<DSFIL>>** We saw this one... We saw the XXX campaign. Teresa.

S: No

T: **<<DSREP>>** No **<<DSREP>>**

S: Maybe we have... **<<CLMMAN>>**

**<<CLMMAT>>** T: Lisa, yeah.

S: It's about what we talked this Tuesday about how people that influence your... If you organize something or not it's about people that have a lot of followers on Twitter or Instagram

T: Uuhmm uuhmmm

S: ...that influence you to buy or not to buy a product

T: “ <<QICIND>> How influenced should you be by the rising obsession with social influencers? <<QICIND>> ” (reading from the student post) @@@ I like the <<DSFIL>> eehh <<DSFIL>> the title.

S: ...Yeah. XXX

T: Yeah

S: ... XXX how how you get influenced by people XX

T: Yeah.

S: ... and you get pretty influenced by especially Twitter and Instagram

T: Especially by Twitter and Instagram. Umm uumm.

S: ...Yeah. And that's what Twitter accounts that tweet about different targets and cars and stuff XX

T: Ok, I think it's interesting. You can read it at home

S: Is that what they search for XXX?

T: <<QICREP>> Pardon? <<QICREP>>

S: ... Is that what they search for XXX

T: Well, I have to read it. Lisa might tell you...

S: XXXX opinions and other things. Yes.

<<CLMCON>> T: <<QICREF>> <<FACT->> <<->> Do you follow many people in Twitter? <<->> <<FACT->> <<QICREF>> A ver <<DSFIL>> eeehhh <<DSFIL>> <<QICREF>> <<FACT->> <<->> are you following somebody? <<->> <<FACT->> <<QICREF>> (addressing a student who is not paying attention)

S: Yes

T: <<QICREP>> Pardon? <<QICREP>> <<QICREF>> <<FACT->> <<->> Are you following somebody in Twitter now? <<->> <<FACT->> <<QICREF>> You have two different telephones.

S: Because I was looking for a mark

T: For a brand

S: Mark. A subject and now I I am ready

T: It's a mark

S: Nota

S: No, a grade

T: A grade! <<QICREF>> <<FACT->> <<->> What grades did you get in  
<<DSFIL>> eehhh <<DSFIL>> @@@ during your Erasmus? <<->> <<FACT->>  
<<QICREF>> @@@

Alright, well, <<QICREF>> <<FACT->> <<->> who do you follow in Twitter? <<->>  
<<FACT->> <<QICREF>>

S: [My friends]

S: [Famous people]

T: <<QICREF>> <<EXPL+>> <<->> Who who are famous people? <<->>  
<<EXPL+>> <<QICREF>> <<QICDIS>> <<FACT->> <<->> Do you follow me?  
<<->> <<FACT->> <<QICDIS>>

S: I don't know you have Twitter

T: @@@

S: ...I mean...

T: Of course! I'm famous.

S: ...Real Madrid players

T: <<DSREP>> Real Madrid players. <<DSREP>> <<QICCON>> Do you really  
follow Real Madrid players? <<QICCON>>

S: Everyone does

T: Ok, everyone follows Real Madrid players. And <<DSFIL>> eehh

<<DSFIL>>

S: ...Singers

T: <<DSREP>> Singers <<DSREP>>

S: ... Fernando Alonso and so on

T: <<DSREP>> Fernando Alonso, <<DSREP>> Shakira <<DSFIL>> eehehh  
<<DSFIL>>

SS: [@@@]

T: I follow George Clooney. No, come on!

S: What else?

T: [@@@]

SS: [@@@]

T: Good. So, <<QICREF>> <<FACT->> <<->> that's the kind of people you follow? <<->> <<QICREF>> <<FACT->> Footballers?

S: And also my friends

T: <<DSREP>> And also your friends. <<DSREP>>

S: I follow the XXX (students talking in foreground)

T: <<DSCODE>> ¡Oye, os queréis callar por favor! Venga ya, ya.  
<<DSCODE>>

<<QICREP>> Pardon? <<QICREP>>

S: ...I follow the news like XX BBC and XXX

T: <<QICCON>> You too? <<QICCON>>

S: Yes

T: <<QICREF>> <<FACT->> <<->> And don't you follow any I don't know CEOs from famous companies like Coca Cola? <<->> <<FACT->> <<QICREF>>



<<QRCPR>> Could you please <<DSFIL>> ehhh <<DSFIL>> close your computers if you are just going to chat? <<QRCPR>> Yeah, thank you. <<DSOM>> Don't you follow any I don't know CEOs like I don't know...(..1) <<DSOM>> No.

S: Steve Jobs

T: <<QICREP>> Pardon? <<QICREP>> No, come on! Come on! Come on! Yeah. Black humor @ No. And <<QICREF>> <<OPIN->> <<->> do you get influenced by them? <<->> <<OPIN->> <<QICREF>> I don't know what a footballer can really say which is interesting. @@ which is I don't know. Of course, it's interesting. It's interesting for football <<DSFIL>> eeehhh <<DSFIL>> followers yes, but... <<QICREF>> <<OPIN->> <<->> what is it interesting that they say? <<->> <<OPIN->> <<QICREF>>

S: Everything

T: Everything is interesting.

SS: [@@]

S: Yeah

S: Probably the lifestyle

T: I see...

S: Something about their private lives maybe...

S: Because you don't have access to their private lives in such a way before. And now you can actually interact with them through Instagram, Twitter...

T: Yeah.

S:... At least those who are good at it because some people just pay a person to manage their Twitter account

T: Yeah, yeah, of course. <<DSFIL>> Uuhmm uuhhmm. <<DSFIL>>

Well, I have to... I have to think about it. So you're influenced by <<DSSR>> foolers- footballers <<DSSR>> and you @ foolers @ and you follow @@ and

you follow them by Twitter. Good. <<QICREF>> <<FACT->> <<->> Don't you follow I don't know economic news, for example? <<->> <<FACT->> <<QICREF>> El Economista, El <<DSFIL>> eeehhh <<DSFIL>> yeah? <<DSFIL>> Uuhmm uhhmm. <<DSFIL>> Good. And <<QICREF>> <<FACT->> <<->> how much time a day do you devote to <<DSFIL>> eeehhh <<DSFIL>> reading or writing in Twitter? <<->> <<FACT->> <<QICREF>> (..2) Well- of course it actually depends on <<DSFIL>> eehh <<DSFIL>> on your interest but as as an average. Alejandro, for example.

S: When...

T: Let's say

S: ... just a few and...

T: <<QICCON>> A few hours? <<QICCON>>

S: ... One hour as too much

T: <<QICREP>> How much? <<QICREP>>

S: ... One hour

T: <<DSREP>> One hour. <<DSREP>> <<QICCON>> Per day? <<QICCON>>

S: ... Per day

T: During day week- during <<DSFIL>> eehh <<DSFIL>> week days

S: ... Yeah

T: <<QICREF>> <<FACT->> <<->> And afterwards during the weekends? <<->> <<FACT->> <<QICREF>>

S: ... No, on the weekends less because I am...

T: Less.

S: ... I am busy so I don't have...

T: @@@ He's busy during the weekends. He's not busy during @@@ during the weekends, not during @@@ well @@@@ thank you @@@

<<DSCODE>> perdona, but me ha hecho gracia. <<DSCODE>>

<<QRCPR>> <<DSREST>> Anybody else? <<QRCPR>> <<QICREF>>  
 <<FACT->> <<->> Who is a real <<DSFIL>> eehhh <<DSFIL>> an intensive  
 Twitter user? <<DSREST>> <<->> <<FACT->> <<QICREF>>

S: Half an hour a day

T: <<DSREP>> Half an hour a day. <<DSREP>> And do you also write your  
 opinions and give your opinions about-?

S: XXXX

T: <<QICREP>> Pardon? <<QICREP>>

S: XXXX

T: Yeah, I know, I know. That's what I was asking you. If you really write about  
 something now about... interesting things that you learn at university when you  
 yesterday you went to the library and you found, I don't know, a very interesting  
 book and you recommend it to others... No. It's not that kind of thing. No.  
 <<DSREST>> I've been to the disco and went to- I watched a film yesterday  
 and all that kind of things. <<DSREST>>

Alright. I would read this. I think it's interesting. I don't know if it's due to my age  
 or what, but I can't understand exactly the <<DSSR>>Twitle- the Twitter  
 <<DSSR>> XX I can understand that you follow interesting people, but let me  
 say that for me footballers are one of the less interesting people in the world.  
 Maybe I'm conditioned because my age, of course I I'm not the target group but  
 I haven't found I haven't found yet interesting people as to devote time to read  
 them. <<DSRETR>> Not to read them to read them right now at this moment.  
 <<DSRETR>> Of course I can follow them or I can enter their websites or  
 whatever. To me Twitter I know is like <<DSFIL>> eeh <<DSFIL>> sort of  
 <<DSFIL>> eehh <<DSFIL>> mystery. It is my problem.

S: For example, I XXXX newspapers to XXX so you know what's gonna happen  
 tomorrow XXX

T: I don't want to know what's gonna happen tomorrow! [I'd rather wait until

tomorrow]

S: [XXX]

T: Yeah, yeah, yes, I understand the idea.

S: You follow a newspaper and you see different tweets of different news and you can read the ones that are interest- interesting...

T: Yes. Yes, yes, yes. I understand.

S: ... XXX

T: <<DSFIL>> Uuuhmm. <<DSFIL>> It's more a matter of doing it instantly sometimes it sort of inconvenient places. But that's my opinion. I know I'm not the target group <<DSAB>> but I would like to understand how people... <<DSAB>> But I know it's really relevant and it it really influences people and I guess there's plenty of interesting information.

S: Of course now you can XXXX

T: Yeah, yeah

S: ... XXXX

T: <<DSFIL>> Uuuhmm uuuhmm. <<DSFIL>> No, I know how it works. <<DSRETR>> I I have actually I have an account but I forgot the <<DSFIL>> eehh <<DSFIL>> <<DSCODE>> las claves. <<DSCODE>> <<DSRETR>> That means I do not have any account. But... it is only a matter I think of age. And I understand how can that really influence people. Well, interesting Lisa, thank you. Adam? <<CLMCON>>

S: Yes, it's an ad from Red Bull, which has a bit to do with social influence but in general I think it's quite good for what they are trying to do and what they have been doing for the last years.

(Commercial being played)

T: "Red Bull gives you wings" (reading from screen). And <<QICREF>> <<FACT->> <<->> you brought it as an example of...? <<->> <<FACT->>

<<QICREF>>

S: I just wanted to show Red Bull as an example of... like 90% XXX and 10% the actual product. What they have actually achieved XXXX

T: Uuhmm uhmmm

S: ... they are always trying to communicate a lifestyle and how they want us to interact with the brand. I think that's their secret.

T: Uuhmm uhmmm.

This campaign is quite- <<DSFIL>> I'd say <<DSFIL>> quite different to the ones that we are familiar with in Spain, <<QICCON>> aren't they? <<QICCON>> (..1)

S: I think it's quite different from what they used to do as well

T: <<QICREF>> <<FACT->> <<->> Is it is it a new commercial? <<->> <<FACT->> <<QICREF>>

S: ... Yes

T: Yeah

S: ... more emotional and especially the music is very different

T: <<DSRETR>> Yes, they used to... they used to... <<DSFIL>> eehehh <<DSFIL>> the commercials were used to... <<DSFIL>> eeheh <<DSFIL>> be made out of <<DSFIL>> eeheh <<DSFIL>> <<QICLAN>> <<DSCODE>> ¿comics? <<DSCODE>> <<DSRETR>> <<QICLAN>>

S: Cartoons

T: <<DSREP>> Cartoons. <<DSREP>> Yeah.

S: ... They were silly

T: <<DSREP>> They were silly... <<DSREP>> quite notorious but they were quite silly. It was a funny brand, but this one is a real example of...a more emotional brand.

(Commercial being played again)

T: And... <<QICREF>> <<OPIN->> <<+>> what do you think about this claim?  
<<+>> <<OPIN->> <<QICREF>>

(Commercial being played again)

T: The only limit is the one you set yourself (repeating from commercial)

S: Yeah

T: <<QICCON>> Yeah? <<QICCON>> <<QICREF>> <<OPIN->> <<->> It is  
true? <<->> <<OPIN->> <<QICREF>> @@

S: Great slogan

T: <<QICREP>> Pardon? <<QICREP>>

S: ... Great slogan

T: <<QICREF>> <<OPIN->> <<->> Do you like it? <<->> <<OPIN->>  
<<QICREF>>

S: Yeah

T: <<QICCON>> Yeah? <<QICCON>>

S: I'm going to live by this slogan

T: <<QICREP>> Pardon? <<QICREP>>

S: ... I'm going to live by this slogan

T: Yeah. Yeah, be careful, then @@@ Because maybe the limits are not the  
ones you set. Or maybe the limits are not set by yourself @@@ Well... yeah.

S: It's a cool, it's a cool advertising

T: <<DSREP>> It's very, it's... very cool advertising. <<DSREP>>  
<<DSRETR>> It's it's it has really very nice images, spectacular images.  
<<DSRETR>> But it sets your... your limits I think too high. Is- <<DSFIL>>  
eehh...? <<DSFIL>>

S: But they want to extreme. Even though you can't reach maybe this level it's like a goal or something.

T: <<DSAB>> It's much more realistic that the ones they had before. So it has stop being just a funny <<DSFIL>> eeeehhhh <<DSFIL>> a funny brand and they have <<DSRETR>> become- to become a... a more serious brand. <<DSRETR>> <<DSREST>> So does that means that... can I... <<DSRETR>> whenever I- whenever they- whenever somebody wants to jump from <<DSRETR>> <<DSREST>> @@ <<DSFIL>> yeah, <<DSFIL>> the roof of his house, just drink Red Bull and... <<DSAB>> <<DSRETR>> No, it's, I think it's very <<DSFIL>> eeehhh <<DSFIL>> I don't know how to say or how to... <<DSCODE>> muy... very challenging or muy... muy retador. <<DSCODE>> <<DSRETR>>

S: Challenging

T: <<QICREP>> Pardon? <<QICREP>>

SS: [Challenging]

T: <<DSREP>> Challenging, yeah. <<DSREP>> But it it has really nice images. <<DSFIL>> Uuuhmm uuuhmm. <<DSFIL>> Limits are... only the ones you set yourself. Well, think about it. I don't I don't agree with it but I know what it means, I mean, <<DSRETR>> I I I think it's a good claim. I must be a challenging claim. <<DSRETR>> But <<DSFIL>> eeehhh <<DSFIL>> <<DSREST>> I don't quite... Have to think about it. <<DSREST>>

Eeeehh, Victoria? (..2) Victoria is not here today. "The ten best influencer marketing campaigns of the year" (reading from the student's post). Hungtin-Hungtington Post.

(Teacher reads the post to herself) Well, something that you have to read. Is there any interesting link that you see from eeehhh?

S: XXXX

T: <<QICCON>> We couldn't see the other day? <<QICCON>>

S: ...Yeah

T: <<QICCON>> Why? <<QICCON>> Ah!

lciar, <<QICCON>> this one? <<QICCON>>

S: XXXX (directions to find the link)

T: <<QICCON>> <<DSCODE>> ¿Cómo? <<DSCODE>> <<QICCON>>

S: XXXX (directions to find the link)

(Commercial being played)

T: [ <<QICREF>> <<FACT->> <<->> <<DSCODE>> ¿Qué marca es?  
<<DSCODE>> <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->>  
<<DSCODE>> ¿Qué marca es? <<DSCODE>> <<->> <<FACT->>  
<<QICREF>> ]

[S: XX]

T: [ <<QICREF>> <<EXPL+>> <<->> <<DSCODE>> ¿Qué es eso?  
<<DSCODE>> <<->> <<EXPL+>> <<QICREF>> ]

S: [Una marca de juguetes]

T: [ <<QICREF>> <<FACT->> <<->> <<DSCODE>> ¿En España?  
<<DSCODE>> <<->> <<FACT->> <<QICREF>> ]

T: [ <<QICREF>> <<FACT->> <<->> <<DSCODE>> ¿En España?  
<<DSCODE>> <<->> <<FACT->> <<QICREF>> ]

S: [¿Eh?]

T: [ <<QICREF>> <<FACT->> <<->> <<DSCODE>> ¿En España?  
<<DSCODE>> <<->> <<FACT->> <<QICREF>> ]

(Commercial was stopped)

T: @@@ you watch @@ you can watch it yourself at home afterwards.

(Commercial resumed)

T: Toys for future engineers (reading from ad) @ <<QICREF>> <<OPIN->> <<->>



>> You like it? <<->> <<OPIN->> <<QICREF>> (..2) It's for girls.

S: It was a bit long, though. It was a good ad but I'm not sure it's gonna work.

T: Not for you.

S: ... Not for me.

T: Maybe you're not the target. You're not the target group. I liked it.

S: ... maybe XXXX

T: That's it. <<DSSR>> Then you'll be more interesting. More interested.  
<<DSSR>> <<QICREF>> <<OPIN->> <<->> Did you like it? <<->> <<OPIN->>  
<<QICREF>> <<DSAB>> I think it's very creative and it really... <<DSAB>>  
<<QICDIS>> <<FACT->> <<->> who buys these toys? <<->> <<FACT->>  
<<QICDIS>>

S: Mothers

T: Mums. Dads. <<QICDIS>> <<OPIN->> <<->> <<DSRETR>> Do you think  
mum and dads would be really- would be incentive by this brand for kids instead  
of watching, staring, be bored watching TV- <<DSRETR>> <<->> <<OPIN->>  
<<QICDIS>> <<QICREP>> <<DSCODE>> ¿Qué? <<DSCODE>>  
<<QICREP>>

S: XXX

T: <<QICREP>> Pardon? <<QICREP>>

S: XXXX

T: They've been building something, they're not watching TV and sitting there  
for hours and hours so <<DSAB>> I guess I think it's a good advertising  
campaign for parents because it really <<DSFIL>> ehhh ...<<DSFIL>>  
<<DSAB>>

S: ... XXX

T: <<DSCODE>> ¡Ah, los padres! ¡Ah, perdón! Las niñas. <<DSCODE>>

(Teacher plays the very end of the commercial)

T: <<QICREF>> <<REA+>> <<+>> <<DSCODE>> ¿Por qué se enfadan?  
<<DSCODE>> <<+>> <<REA+>> <<QICREF>>

S: No, no se enfadan XXXX

T: <<DSCODE>> ¡Ah! <<DSCODE>> Yeah. Well, <<DSFIL>> eeehhh  
<<DSFIL>> well, I liked it. <<DSFIL>> Eeehh <<DSFIL>> we will watch it again  
at home, <<QICCON>> no? <<QICCON>> <<QICCON>> Or do you need to  
watch it right now? <<QICCON>> No, ok @ I think it's a good commercial but of  
course you have to understand who the target group is. <<DSSR>> It try- try- It  
tries to <<DSSR>> <<DSFIL>> eeehhh <<DSFIL>> speaking to parents and to  
children, not to you. <<QICDIS>> <<FACT->> <<->> Are you going to buy this  
kind of toys for yourself? <<->> <<FACT->> <<QICDIS>> (Students shake their  
heads) No, don't think so. No. <<QICSA>> <<DSREST>> Are you give it- are  
you going to give it anybody? <<DSREST>> Are you going to give it to your  
girlfriend or your boyfriend this kind of toys for Christmas? <<QICSA>>  
<<DSREST>> Don't- no. <<DSREST>> Of course not, it's silly, I know that that-  
what I'm saying is silly. But maybe I have, you know, I have six children, or I  
have to buy toys for Christmas. <<QICREF>> <<OPIN->> <<->> What shall I  
buy? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->>  
<<DSREST>> A new TV for the whole family or... <<DSFIL>> eeehh <<DSFIL>>  
do you think this is more appealing? <<DSREST>> <<->> <<OPIN->>  
<<QICREF>> Yeah.

S: XXXX

S: @@

T: Well, one of my sons, <<QICSA>> but what about the other two?  
<<QICSA>> The three of them can play together. Yeah. Got three boys and  
three girls, they can play together. But then for me it's really much more  
appealing. I think it's well done. <<DSRETR>> It's...it's sort of good reference  
<<DSRETR>> and you can get (students interrupt) <<QICREP>>  
<<DSCODE>> ¿Qué? <<DSCODE>> <<QICREP>> <<QICREF>> <<OPIN->>  
<<->> Would you like to receive one of these toys for Christmas? <<->>

<<OPIN->> <<QICREF>>

S: Not now

T: <<QICREP>> Pardon? <<QICREP>>

S: Not now

T: <<DSREP>> Not now. <<DSREP>> Maybe... maybe for Christmas.

S: ... ¿Qué?

T: <<QICCON>> Maybe for Christmas? <<QICCON>>

S: ... No, I mean... [not at my age]

T: No, I know. I [understood] Not at your age. <<QRCAS>> What are you going to receive as Christmas holidays? <<QRCAS>> (...3)

SS: @@

T: Poops @@@ An a new Twitter account. <<CLMMAT>>

<<CLMMAN>> Well, <<DSRETR>> let's... let's follow... this our class, with our... with chapter number 4. <<DSRETR>> But first of all I would like to show you that there's only three weeks left before the nineteenth of December. So that these are the key days <<DSRETR>> and the three... <<DSFIL>> eehh <<DSFIL>> well three key issues. <<DSRETR>> <<DSFIL>> Eeehhh <<DSFIL>> I'm going to give you another assignment. <<DSFIL>> Eeehhh <<DSFIL>> <<QRCPR>> do you think you will have enough time to do it? <<QRCPR>> <<DSAB>> or... or maybe you really... <<DSAB>> Maybe Alejandro, if you devote two hours a day for this assignment I think you'll do a brilliant assignment.

S: The problem is two hours for this, two hours for another one, for another one, for another one

T: <<DSREST>> And the the no, I mean <<DSREST>> if you switch the two hours that you devote to Twitter and you just put them in here, you might have a brilliant assignment.

Well, I'm gonna give you an assignment. <<DSREST>> Maybe...and it's gonna be- you can do it voluntarily. <<DSREST>> If you want, you do it. If you don't, you don't need to. <<DSFIL>> Eeehhh... <<DSFIL>>

S: In groups?

T: Of course in groups. Exactly the same as it worked the other day.

S: XXXX

T: You write the names of the people that has written the assignment. If there are <<DSRETR>> three people- if ther- three <<DSFIL>> eehh <<DSFIL>> components of the group <<DSRETR>> of your group that doesn't want to work in it, you can...

S: XXXXX

T: Of course, <<DSREST>> it's going to... I'm going to give a grade for that <<DSREST>> so if you don't do it, you will be responsible for not doing it.

S: Then it is not optional.

T: It's optional.

S: Like like going to the exam

T: That's it. It's up to you. <<QICCON>> Alright? <<QICCON>> @@@ It's an assignment on Twitter. You have to analyze the consumer behavior <<DSFIL>> eeehhh <<DSFIL>> of Twitter. No. No, it's not @ You can choose it, <<QICRHET>> why not? <<QICRHET>> I was going to give you again two options, <<DSAB>> it it's really easy to have a nice... <<DSAB>> I would like you to do more or less the same exercises we did the other day. You pick up a brand and you explain <<DSSR>> as thorough- as thoroughly <<DSSR>> as you can <<DSFIL>> eeehh <<DSFIL>> what's the consumer decision process, the consumer behavior <<DSFIL>> eeehhh <<DSFIL>> toward that brand or advertising campaign. And again you have two alternatives: you choose your own advertising campaign and you work in it and just write it to me in an email. We want to work on this brand <<DSREST>> or we want to- we have picked up <<DSREST>> this advertising campaign or you just raise your hand and I'll give

you the assignment or the <<DSFIL>> ehhh <<DSFIL>> case study.  
<<QICCON>> Yes? <<QICCON>>

S: I want to do XX

T: <<QICREP>> Pardon? <<QICREP>>

S: I want to do XX

T: <<DSSR>> You don't need- you don't have- you don't need to say it now.  
<<DSSR>> You need to say the brand in case you want to work on a specific advertising campaign, for example, this one that you have uploaded today, the Red Bull campaign. If you have a nice campaign, a good campaign that you think it has <<DSFIL>> eehhh <<DSFIL>> enough components as to develop a good assignment on consumer behavior, go ahead, otherwise I'll give you the topic. <<QICCON>> Ok? <<QICCON>>

SS: [Yes]

T: <<QRCPR>> Who wants me to give the- to give them the topic?  
<<QRCPR>> (..2) No. So I will write a short briefing as I did the other day but it's going to be basically the same <<DSFIL>> eehhh <<DSFIL>> the same kind of assignment because afterwards the exam is going to be exactly in that way. That's yeah the exam is going to be written like that. <<QICCON>> Yeah?  
<<QICCON>>

S: Do we have to tell you in advance which ad...?

T: <<DSFIL>> Uuhmmm <<DSFIL>> no. No, you don't have to. You don't have to tell me what the brand is. You will just surprise me. But if somebody doesn't want to choose a brand, I will give him a brand or the advertising campaign in which they <<DSFIL>> eehhh <<DSFIL>> will work. <<QRCPR>> Who would like them to give him the topic? <<QRCPR>> (..1) Then it's up to you to choose the advertising campaign. Choose one that really has as many ingredients as possible as to be able to analyze <<DSFIL>> eehhh <<DSFIL>> deeply what consumer behavior is and <<DSFIL>> eehh <<DSFIL>> what kind of motivations are trying to pull out.

S: This is for the twelfth of December

T: This is for the twelfth of December. Yes, yeah. For the twelfth of December. So that would be... that would be a seminar. On the seventeenth of December <<DSSR>> we will have a rehearsal class, a reh- a rehearsal session. <<DSSR>> <<DSFIL>> Eeehhh <<DSFIL>> if you have any doubts <<DSFIL>> uuhhmmm <<DSFIL>> we can explain them here or we would go through in one hour and a half we will go through all the chapters in a sort of brief way. <<DSAB>> Maybe I can... <<DSAB>> well, I have to think about it. Maybe that day I will bring an assignment and I will do a- an analysis of a campaign, but I have to think about it. And you can write the exam on the nineteenth. Here in class at eight thirty in the morning. But that's optional. But because if you do not want to write your exam <<DSFIL>> eehh <<DSFIL>> if you no- if you don't want to write the exam in the nineteenth, there is always the option to go to January the tenth and write your exam in the official date. <<QICCON>> Is everything clear? <<QICCON>>

S: Yes

T: Yeah.

<<QICCON>> Any questions? <<QICCON>>

S: How long is the exam?

T: The exam... You have two hours to write it. You can write it in one hour. You can write it in ten minutes. It's up to you. You <<DSFIL>> eehh <<DSFIL>> you'll have whole two hours to write it.

S: Are we gonna to get feedback to our cases that we have been preparing so that we know...

T: You've got the grades of the first case <<DSFIL>> eeehhh study. <<DSFIL>> Didn't you see-...

S: Yeah

S: Yes

T: <<DSREP>> Yes. <<DSREP>>

S: Ok, but I mean something like <<DSFIL>> ehhh <<DSFIL>> XXXX if the exam is gonna be the same XXX

T: <<QICREP>> Pardon? <<QICREP>>

S: ... the slides we saw in class. Are you gonna upload them?

T: <<QRCPR>> Which ones? <<QRCPR>>

S: They are

T: <<QRCPR>> Which ones? <<QRCPR>>

S: They are

S: ... Ok, but like...

T: <<QRCPR>> Have you ever entered the campus virtual? <<QRCPR>>

SS: [ @ @ @ @ ]

S: ... Yes, but there was nothing uploaded yet. But...

T: You see so all the slides are uploaded <<DSREST>> and also you- the grades for the first assignment. <<DSREST>> During this weekend I will upload <<DSRETR>> the the the grades <<DSRETR>> for the second one. <<QICCON>> Uuhmm uuuhmm? <<QICCON>>

S: So if you go to the exam in the nineteenth, you don't have to go on the tenth?

T: No, of course. You write your exam <<DSSR>> either on the- either in the nineteenth or in the tenth <<DSFIL>> ehhh <<DSFIL>> the tenth of January. <<DSSR>> But of course you can't write your exam both days.

S: So can you come the nineteenth and think about not doing the exam...

T: Of course not. No. Of course not. @ @ @ No, you have to choose in advance. <<QICCON>> Uuuhhmm uuuhmm? <<QICCON>> But actually this is... this is not an official exam. I don't even know if I'm allowed to do it. It is sort of <<DSFIL>> eeehhh <<DSFIL>> <<QICSA>> a what? <<QICSA>> <<DSFIL>>

Eehhh <<DSFIL>> <<DSCODE>> examen pirata. <<DSCODE>>  
 <<DSREST>> And I- I'm going to- this date is just because most of you are  
 Erasmus students <<DSREST>> and you are leaving and maybe some of you  
 are not going to come back. And also the Spaniards have the opportunity to  
 write that day because we are going to do it in class, but of course the the  
 official date of the exam is January the tenth. <<QICCON>> Uuhhmm  
 uuhhmm? <<QICCON>>

S: For this assignment we analyze just one advertisement and not just the  
 entire campaign? As we did in the previous one.

T: <<DSAB>> You can... <<DSAB>> Well, <<DSFIL>> eehh <<DSFIL>> you  
 can analyze one advertising campaign, but usually brands are linked to what  
 they did before. So the other day when I asked you to also bring the previous  
 campaign sort of to compare what was the direction or what was the strategy of  
 that brand in terms of advertising or communication. If it's the first advertising  
 campaign of a brand, you can of course analyze that campaign, but it usually  
 brings light <<DSREST>> to what what the strategy that brand is following.  
 <<DSREST>> <<QICCON>> Uuhhmm uuhhmm? <<QICCON>> That- that's  
 the only reason. It's not because we are interested in analyzing both  
 campaigns. <<QICCON>> Right? <<QICCON>> Ok. Well, <<QICCON>> is  
 everything clear now? <<QICCON>> (..2) The exam is gonna be very difficult.  
 That's the only question that you missed. You always ask how is the exam  
 gonna be. It's gonna be very easy. It is easy.

S: X [XXX]

T: [No, no, no]. You just show up. <<QICCON>> Uuhhmm uuhhmm?  
 <<QICCON>> And write it. <<DSREST>> But of course if someone has written  
 an exam- and also you can't come- if you come, that means that you are going  
 to write it. <<DSREST>> You can't come, read the exam and leave. No, I'm  
 sorry. You can't do that. <<QICCON>> Uuhhmm uuhhmm? <<QICCON>> Ok,  
 I'm prepared, I'm gonna write it, otherwise I leave now. If you come into the  
 room and I give you the exam, that means that <<DSFIL>> eehhh <<DSFIL>>  
 I'll write <<DSFIL>> eehhh <<DSFIL>> you'll get a grade for that day.  
 <<QICCON>> Understood? <<QICCON>>



S: Yeah

T: Just in case. <<DSAB>> I guess that was clear, but... <<DSAB>> Alright.  
 <<DSREST>> Well, let's follow a little bit of... just with chapter four.  
 <<DSREST>> <<CLMMAN>>

<<CLMSS>> <<DSREST>> We were watching- the other day we ended up watching what what's the profile of the of the <<DSFIL>> eeehhh <<DSFIL>> audience of the Simpsons <<DSREST>> and well, we saw that <<DSRETR>> it was slightly <<DSFIL>> eehh <<DSFIL>> higher- slightly higher audience for the for the <<DSFIL>> eehh <<DSFIL>> low and medium-low social class. <<DSRETR>> <<QICDIS>> <<EXPL+>> <<+>> How does social class.... influence our consumption patterns? <<+>> <<EXPL+>> <<QICDIS>> (...5) Again, there are plenty of- there are plenty of advertising campaigns <<DSRETR>> that really <<DSFIL>> eehhh <<DSFIL>> make <<DSFIL>> eeehhh <<DSFIL>> make an emphasis on on social class. <<DSRETR>> Of course not for every brand, but for some of them social class is important. <<QICDIS>> <<EXPL+>> <<+>> What what about conspicuous consumptions and status symbols? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSSR>> How many consum- how many status symbols <<DSSR>> are there in many of the brands that are offered to the market? <<->> <<FACT->> <<QICDIS>> Take a look at <<DSSR>> people buy- consumers that- who buy brands <<DSSR>> because they want to show the brand that they are carrying. Give me brands that are used as status symbols.

S: Mercedes

T: <<QICCON>> Mercedes? <<QICCON>>

S: When you buy a Mercedes XX

T: <<QICREP>> Pardon? <<QICREP>>

S: When you buy a Mercedes other people would think that you are rich or you have money sufficient to...

T: Yes. Mercedes is a ... sort of a status brand that means status symbol. But we've seen that Mercedes is changing their ad- their advertising campaigns and

they're I think they're really changing the image of the brand.

S: Rolex

T: <<DSREP>> Rolex, <<DSREP>> definitely. Yeah. <<QICCON>> Uuhhmm uuhhmm? <<QICCON>>

S: Prada

T: <<DSREP>> Prada <<DSREP>>

S: ...like showing the brand, the logo of the brand

T: Yes. <<DSFIL>> Uuhhmm uuhhmm. <<DSFIL>> <<DSFIL>> Eeehh <<DSFIL>> we saw it the other day. We are going to see now the Loewe brand. <<DSFIL>> Eeehhh <<DSFIL>> Mercedes has been a status symbol for a real long time. <<DSFIL>> Eeehhh <<DSFIL>> I think we talked about Mercedes on Tuesday. And what they are trying to do is they are trying to... make the brand <<DSFIL>> eehh <<DSFIL>> <<DSCODE>> <<QICLAN>> ¿rejuvenecer? <<QICLAN>> <<DSCODE>> (...3) They want to make the brand look younger so they have <<DSFIL>> eehhh <<DSFIL>> pulled down the prices of some of the cars that- they- they're manufacturing more small cars, <<DSSR>> sport-sportive cars, <<DSSR>> so they are sort of changing a little bit their image...

S: Dolce and Gabana

T: <<QICREP>> <<DSCODE>> ¿Cuál? <<DSCODE>> <<QICREP>>

S: ... Dolce and Gabana

T: <<DSREP>> Dolce and Gabana. <<DSREP>> Yeah. Maserati is Maserati and @@@@ it's not a status symbol, <<DSCIR>> I mean, <<DSOM>> you really need to have that status to buy a... <<DSOM>> I don't know if you get the point. <<DSOM>> But... <<DSOM>> Well, status symbols and... <<DSFIL>> eeehhhh <<DSFIL>> many brands are real status symbols because how many fraudulent symbols <<DSFIL>> eehhh <<DSFIL>> do we see being sold in the street <<DSFIL>> eehhh <<DSFIL>> they are many... <<DSCIR>> called <<DSCODE>> réplicas. <<DSCODE>> <<QICLAN>> How do you say <<DSCODE>> réplicas en inglés? <<DSCODE>> <<QICLAN>>

S: Fakes

T: <<DSREP>> Fakes. <<DSREP>> Yeah. <<QICSA>> How many fakes are there in the market? <<QICSA>> <<QICSA>> Why- why are so many fakes manufactured? <<QICSA>> Because they really <<DSSR>> represent a status- yeah a status symbol. <<DSSR>> <<QRCPR>> Yeah? <<QRCPR>>

S: Where people are selling fakes in China they are like always no no it's not fake, it comes from their factory.

T: Yes. I've never heard that.

S: ...always

T: <<QICCON>> Always? <<QICCON>>

S: No

T: No, not always. <<DSAB>> Always and never are two... <<DSAB>>

Yes. This is what we saw the other day. <<DSREST>> Is this- this bag- If you buy- this is a Loewe bag. <<DSREST>> <<DSRETR>> If you buy in the in the shop in the Loewe's shop <<DSRETR>> then it will cost about three thousand euros or two thousand euros. It doesn't matter. <<DSREST>> I don't know how much... an awful lot of money. <<DSREST>> But you can buy fakes for example from these websites and you can get a Louis Vuitton for... (searching the web) For example, Louis Vuitton one hundred and eighty-eight, one hundred and eighty-seven. Gucci for one hundred and sixty-seven. So these so many different fakes that you can buy. <<DSREST>> And they're very- some of them are very good, <<DSREST>> the imitations are really very good. I had another website from last year and it's it's not open anymore so maybe, I don't think these are really legal. Hermes, <<QICSA>> how much does an <<DSRETR>> Herm- Herm- Hermes bag cost? <<DSRETR>> <<QICSA>> Again, we are speaking about three thousand, two thousand, four thousand, six thousand euros, and you can buy them from this store for one hundred and sixty-two. <<QICDIS>> <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<+>> Why do we need to buy such a bag? <<+>> <<REA+>> <<QICDIS>> If we go to Zara we can also have a handbag for fifty

euros, <<QICDIS>> <<REA+>> <<+>> why do we need to buy an Hermes brand or a Gucci brand? <<+>> <<REA+>> <<QICDIS>>

S: For the brand. To stand out.

T: <<DSREP>> To stand out <<DSREP>> because nobody would pay for a brand. Just I want to pay for the brand. <<DSREP>> But for the- not for that brand but for all the meaning of the brand. <<DSREP>> For all the status that the brand gives you. For all the <<DSFIL>> eehhh <<DSFIL>> for what the brand represents. Otherwise we wouldn't go and buy a bag <<DSFIL>> eehh <<DSFIL>> to China or to Turkey or we would never buy these fake brands. Take a look (Teacher scrolling down the website). Dior. Well, and this is only a... website for bags. You can of course find many fakes of <<DSFIL>> eeehh <<DSFIL>> of <<DSFIL>> eeehhh <<DSFIL>> <<DSAPP>> clothes, apparel... <<DSAPP>>

S: Why do you think there's no Loewe?

T: <<DSFIL>> Uuhmm. <<DSFIL>> Good question. I don't know. <<DSFIL>> Uuuhmm. <<DSFIL>> <<DSSR>> Loewe I think is a Spanish... is quite well-known in Spain, <<DSSR>> but <<QICREF>> <<FACT->> <<->> is it well-known in other countries? <<->> <<FACT->> <<QICREF>>

S: No

T: <<DSREP>> No. <<DSREP>> That's why. <<DSRETR>> I don't know this this <<DSFIL>> eeehhh <<DSFIL>> this website is not Spanish. <<DSRETR>> It's a local brand. It's a Spanish brand.

S: Alright

T: Yeah. These are the international brands. Well-known international brands. So when somebody <<DSSR>> wants- buys this bag, <<DSSR>> what they are buying actually is for one hundred and fifty euros the whole meaning of the brand. The status of the brand, that the brand gives you. All the values that are transmitting through the brand. Otherwise this has no sense. So we are really influenced by this sort of status <<DSFIL>> eeehhh <<DSFIL>> symbols. <<DSFIL>> Eeehhh <<DSFIL>> of course the meaning of money is completely

different to... different consumers. If you have a lot of money really, two thousand euros may be- maybe not be a lot. Well, I think it's a lot in <<DSCODE>> valor absoluto, <<DSCODE>> but <<DSFIL>> eehh <<DSFIL>> <<DSREST>> it can also be... but for some other peoples two thousand euros is something that is absolutely impossible to afford <<DSREST>> because it's just two months of their salaries <<DSFIL>> eeehhh <<DSFIL>> well...

Different social classes shop at different shops. <<QICDIS>> <<OPIN->> <<->> Is this true or false or <<DSSR>> is it true just to one- to some extent? <<DSSR>> <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> Or... the differences among social classes is getting <<DSFIL>> eeehhh <<DSFIL>> <<DSCODE>> más estrecha? <<DSCODE>> <<->> <<OPIN->> <<QICDIS>> (..2) <<QICLAN>> <<DSCODE>> ¿Estrecha? <<DSCODE>> <<QICLAN>>

S: Narrow

T: <<DSREP>> Narrow. <<DSREP>> Yes. <<DSAB>> Is... - <<DSAB>> <<DSSR>> This kind of difference is- are getting narrow and narrow <<DSSR>> (...4) <<QICDIS>> <<FACT->> <<->> Who buys in Ikea, for example? <<->> <<FACT->> <<QICDIS>>

S: Everybody

S: XXX

T: No, no, no, no, no. I'm not asking you what kind of consumers, <<QICSA>> what type of consumer buys in Ikea, only very low social class with no money at all? <<QICSA>> <<DSAB>> Young people that are starting their... <<DSAB>>

S: No

S: Everybody

T: <<DSREP>> Everybody. <<DSREP>> Yeah.

S: Almost everybody.

T: Of course, almost everybody. Yeah.

S: I don't like buying in Ikea.

SS: @@

T: Of course <<DSRETR>> you can't- you don't- can't- you don't buy because you don't like Ikea style. <<DSRETR>> <<DSREST>> You don't buy because you- there's no Ikea next to your house, <<DSRETR>> you don't buy, you don't buy for many reasons, <<DSRETR>> but I think Ikea is for is for the many. <<DSREST>> And they do not... they do not speak to certain social class. <<QICCON>> Uuhhmm uuuhhmm? <<QICCON>> The message they give is not targeted to a certain social class. And <<DSFIL>> eeehhh <<DSFIL>> for example, <<DSRETR>> if you take a look at the- at the brands, <<DSRETR>> at the stores that are located in all the difference... <<DSCODE>> centros comerciales, <<DSCODE>> all the different shopping malls, <<DSREST>> they look- they're all the same. <<DSREST>> They all look alike, <<QICCON>> no? <<QICCON>> Even if you go to La Moraleja or you go to Getafe or you go to... anywhere in the outskirts, <<DSREST>> you will get- you will find exactly the same kind of stores: <<DSREST>> Zara, <<DSFIL>> eehhh <<DSFIL>> Mango, tell me the others, I don't know, Carolina Herrera or... more... expensive brands. <<DSREST>> But they're- there's splitted all around the same shopping malls. <<DSREST>> So I think social class <<DSFIL>> eeeehhh <<DSFIL>> may not be the best target segmentation variables because that means that... maybe we are targetting at people with certain income level, not social class.

(Teacher shows some printed ads on the screen)

T: Well, this is it- this is targetting clearly at upper class. <<QICCON>> Uuhhmm? <<QICCON>>

<<CLMCON>> S: But isn't the social class and income level quite closely related?

T: <<DSFIL>> Uuhmm uuuhmm. <<DSFIL>> Well, I don't know. <<QICREF>> <<OPIN->> <<+>> What do you think? <<+>> <<OPIN->> <<QICREF>> (..1) It's one of the ingredients. <<DSOM>> It's one of the issues if you... <<DSOM>>

S: XXX

T: <<DSCODE>> No se te no se te oye. <<DSCODE>>

S: ...I think they are related

T: <<QICREF>> <<OPIN->> <<->> Do you think they are related? <<->>  
<<OPIN->> <<QICREF>>

S: Closely

T: <<QICCON>> Closely related? <<QICCON>>

S: ...Yes

T: Yeah (..2) <<QICCON>> Do you all agree? <<QICCON>> (...7) Nicolás,  
<<QICCON>> do yo agree? With what? <<QICCON>> @@@

S: Yeah, I haven't been paying attention to the class. Sorry.

T: Alejandro? <<QICREF>> <<OPIN->> <<+>> What's your opinion? <<+>>  
<<OPIN->> <<QICREF>>

S: It depends on the brand. I mean if you want to be XXX for example XXXX,  
but if you like a Kia and you don't care too much on the social class you will  
reduce the focus of your target. I depends what are your objectives, what will be  
your strategy and so on. If there's too many variables, XXX

T: Yes, but what Thomas was saying that social class and income level are  
really related. XXX the social class.

S: But it also depend on the- where you shop for example, the social class itself  
is not going to XXX any money unless you go to buy something. I don't know...  
XXX but if you have the money, you can find the same upper class standard  
XXX

T: Uuuhhmm uuuhmmm

S: The higher income level, the higher social class you have because the more  
money you have, the more opportunities to to buy things for- from...

T: <<DSREST>> That's what that's wh- I think it's interesting to to stress, which is not exactly the same. <<DSREST>> Upper social class is not only related to income level. <<DSRETR>> It's also related to... [to many- ] <<DSRETR>> <<QICREP>> Pardon? <<QICREP>>

S: [Education]

S: ... Education

T: Of course, yeah, education and <<DSFIL>> ehhh <<DSFIL>> more variables.

S: It's not related but XXXX if you start like the first generation starts earning a lot of money, maybe the next generation would be upper social class because you have to adapt to this social class. It's not like XXX you earn a lot of money you're in this social class. You have to learn a lot to like I think that in upper social class you have to know a lot of languages, a lot of culture of different things. And therefore, XXXX.

T: Maybe. <<DSOM>> The next or the next or...the next if they have a [...] <<DSOM>>

S: [XXXX]

T: Yeah. <<QICREF>> <<OPIN->> <<+>> What else did you want to say? <<+>> <<OPIN->> <<QICREF>> <<QRCPR>> Yeah? <<QRCPR>>

S: I think that you can be like not very well educated and still have money so that doesn't mean you're gonna be upper class. For example a red-neck is still gonna stand up.

T: <<QICLAN>> <<DSCODE>> ¿Qué es a red-neck? <<DSCODE>> <<QICLAN>> (..2) <<QICREP>> What did you say? <<QICREP>> <<QICCON>> A red-neck? <<QICCON>> (Teacher repeats without actually knowing the word)

S: ... A red-neck

T: <<DSCODE>> Es que no sé... <<DSCODE>>



S: Un paleta

T: <<QICREP>> ¿Eh? <<QICREP>> <<DSCODE>> ¡Ah! Un paleta.  
<<DSCODE>> I didn't know the word. Now I know.

S: He would stand out, XXX for example, because he's just different from everybody else.

T: He isn't updated.

S: ... Exactly

T: Maybe he doesn't go to the opera. <<QICREP>> <<DSCODE>> ¿Cómo?  
<<DSCODE>> <<QICREP>>

S: You don't know

S: Maybe no- he doesn't know the opera because he XXX but...

S: ... I don't see that [he XX] he stands out because he's different than the people that go there.

T: [Alright] Uuhhmm uuhhmm

S: ... So it doesn't mean that when you are rich you get to be upper class right away. You develop to that level, you earn your way.

S: ... But I think people is always jealous from the neighborhood. My neighborhood has this I'm going to be more more than him, so... Social class I don't think it's related- it's related with the income or has something to do with education. It depends.

T: <<DSREST>> What- No, no, social class is social class. <<DSREST>> I mean there are studies [that classifies <<DSFIL>> eeesh <<DSFIL>> the population in social classes]

S: ... [XXXX]

T: Take it easy, take it easy, take it easy. [You can] No.

SS: [@@@]

T: He starts getting nervous. <<DSREST>> You can <<DSFIL>> eeehh <<DSFIL>> there are whole studies about <<DSFIL>> eeehhh <<DSFIL>> there are whole studies that classify <<DSFIL>> eehh <<DSFIL>> Spanish population in social classes. <<DSREST>> There was one <<DSFIL>> eehhh <<DSFIL>> <<DSREST>> that you could- it was published in the in the website. <<DSREST>> <<DSREST>> I don't know if you could- if it's published anymore. <<DSREST>> <<DSFIL>> Eeehh <<DSFIL>> <<DSCODE>> el estudio general de medios, el... <<DSCODE>> <<DSFIL>> eehhh <<DSFIL>> it's a population study. It's a... <<DSCODE>> muestra. <<DSCODE>>

S: Sample

T: A sample so big that it's considered as a population <<DSFIL>> eeehh <<DSFIL>> as a population study and <<DSFIL>> eeehh <<DSFIL>> they classify consumers <<DSSR>> in- taking into account <<DSSR>> income level, <<DSFIL>> eehh <<DSFIL>> level of studies, <<DSFIL>> eehhh <<DSFIL>> place of living, second house <<DSFIL>> eehh <<DSFIL>> <<DSAB>> for- take- <<QRCPR>> yeah? <<QRCPR>> <<DSAB>>

S: ...Yes, ok, nowadays in Spain everyone has a second house...

T: <<QICCON>> Everyone? <<QICCON>> I haven't

S: ...Too much people have a second house or live in some really good places and they don't have enough income to do that, but too much debt for that so I think they have a low income but they increase their social class and now there's all problems. So social class is not related with the income because they are also XXX and something like the crisis started. It fails everything

S: But the status that you have, it depends on the money you have

S: Yeah

T: <<DSCODE>> A ver, Thomas y Adam quieren decir algo. <<DSCODE>>

S: You are mistaken status and social class.

T: Yeah.

S: ...The way you want to be seen and the way you are seen are different things. For example, when you have a lot of XXX and you have two apartments that you can't afford, you want to be seen as rich as high society but in reality people are laughing at you because you are ripping your own life.

T: [Well, well, well]

S: [... and that example] pictures social class as Middle Ages where you get peasants, town people, novelty and then royalty and it was very very easy to distinguish where you belong and it was impossible to change that

T: Adam?

S: I think the example of XXX of someone who earns a lot of money and to prove that he has received a lot of money he uses these symbols of status like a car and he buys a very expensive watch, but he doesn't necessarily have the inheritance or wealth to prove it. As you're saying, in that way he is XXX he's sort of fakes a status and it does not mean that he actually belongs to the social class.

T: That's it.

S: ... the cars are just measures for himself to prove it but he does not XX with the social class, that's the type of income. So I think XXX

T: <<QRCPR>> Yes? <<QRCPR>>

S: I think XXX [XXXX[ XXX

T: [That's it. Yeah]

T: <<QICREP>> Also? <<QICREP>>

S:... Connections

T: <<QICCON>> Collections? <<QICCON>>

S:... Connections

T: <<DSREP>> Connections. <<DSREP>> Of course, yeah. Yeah, <<DSOM>> different connections if you belong to... <<DSOM>> yeah. I think I should write

that too. Also the connections. Yeah, <<DSREST>> the UK is a very good <<DSCIR>> example of a... of a... classifying people by social class. <<DSCIR>> <<DSREST>> <<DSREST>> There's a professional- this was written before, <<DSREST>> I'm sorry Alejandro. <<QICSA>> Does a professional soccer player making two or twenty million or two hundred million <<DSFIL>> eehhh <<DSFIL>> dollars a year belong to the same social class as a physician with two masters in the best US university making five hundred dollars? <<QICSA>> <<DSFIL>> Eeehh <<DSFIL>> maybe not. Well, we don't know, but maybe not. So... <<DSFIL>> eehhh <<DSFIL>> it has to do all these kind of <<DSFIL>> eeehh <<DSFIL>> you said of course connections and <<DSFIL>> eehh <<DSFIL>> I would say also in any case of inheritance, all the wealth, income level, profession, connections are... can be summarized also as a value, they they share the same values, attitudes... at least certain values as education. Sometimes you don't need to know what the income level of somebody is just looking at his way of speaking you know where they come from.

S: Values and attitudes make it even harder for someone to get access to [a social class] It's very easy to [notice when someone]

T: [Yeah] [They can prefer?]

S: It's very easy to notice when someone XXX in the income level very quickly.

T: Very quickly. That's it because they they might not have exactly the same education, they might not speak different languages, they might not have <<DSFIL>> eehhh <<DSFIL>> white-collar profession, <<DSALL>> whatever. <<DSALL>> That doesn't mean it's more or less or <<DSALL>> whatever. <<DSALL>> It means they have different values, they might <<DSFIL>> eehhh <<DSFIL>> they might find some brands <<DSFIL>> eehh yeah <<DSFIL>> or some places to go or shops to... or restaurants to have lunch, to eat <<DSFIL>> eehh <<DSFIL>> they might value those brands, or they might <<DSFIL>> yeah, <<DSFIL>> classify those brands differently. For example, <<DSREST>> people in various- in different social classes exhibit markedly different social lifestyles. <<DSREST>> <<DSREST>> I go...(sigh) when it comes to choose a holiday destination, <<DSREST>> <<DSREST>> what- what kind of holiday

destination do you think holiday destination- first of all, <<QICDIS>> <<OPIN->>  
<<->> do you think holiday destinations vary from one social class to another?  
<<DSREST>> <<->> <<OPIN->> <<QICDIS>>

S: Yes

S: Yes

S: Yes

T: Definitely! That's a very clear example. You can go to Belice, and visit Cayo Espanto <<DSFIL>> eehh <<DSFIL>> <<DSOM>> it's a private... <<DSOM>>  
<<QRCPR>> Yeah? <<QRCPR>>

S: I think it's a luxury good. Therefore it's very dependent on the income level of what you are going to choose. Whether you are going to go to locations that are widely known and very popular or you can go to very exciting places XXX that are very expensive

T: Yes. Of course income level has something to do, <<DSREST>> but it's the- you might- I'm showing these places as so different destinations as to make the difference of what you value. <<DSREST>> Do you value peace, serenity, being in a quite place... and <<DSFIL>> eehhh <<DSFIL>> I missed the idea I was trying to put forward. Of course this is expensive but exclusive places are expensive unless they are fakes. Bags from Louis Vuitton are expensive because they're exclusive. That's why there're so many bags <<DSFIL>> eehh <<DSFIL>> <<DSAPP>> produced or manufactured. <<DSAPP>> <<DSAB>> And well, this is another... <<DSAB>>

S: Do you know that Louis Vuitton destroys all their products at the end of the year? Just it doesn't give it to poor people like other brands do, it just wants to say that it is so exclusive that destroys everything that is like the past collection.

T: <<QICCON>> Is that true? <<QICCON>> <<QICCON>> Yeah? <<QICCON>>

S: Abercrombie & Fitch...

T: <<QICREP>> Pardon? <<QICREP>>

S: ...Abercrombie & Fitch does the same thing as Louis Vuitton. They destroy everything

T: <<QICCON>> Is it true? <<QICCON>> It's horrible, <<QICCON>> isn't it? <<QICCON>>

That might have some years ago that could have I don't know some sense maybe, but nowadays that there's so many fakes on the one hand, and on the other hand the outlet sh- shops are so cool. So <<DSFIL>> uuhhmm <<DSFIL>> that's a sort of new concept. Good brands never sold in outlet shops. Now going- going to Las Rozas Village at least here in Madrid <<DSREST>> is very- is the most cool thing you can do. <<DSREST>> Yeah, and what-

S: What?

T: Las Rozas Village.

S: Where is it?

T: In Las Rozas @ @ @

SS: @ @ @

T: I think there are two villages. One is <<DSFIL>> eehhh. <<DSFIL>> Well, Alejandro will tell you afterwards. <<DSOM>> So I can- I can give you the... <<DSOM>> I think there's another village <<DSFIL>> eehhh <<DSFIL>> <<QRCAS>> it's where? <<QRCAS>> <<QRCAS>> <<DSCODE>> ¿No hay otro village de outlets? <<DSCODE>> <<QRCAS>>

S: El Factory

T: <<DSREP>> Factory. <<DSREP>> <<QRCAS>> <<DSCODE>> ¿En dónde? <<DSCODE>> <<QRCAS>>

(Students speaking at the same time – overlapping)

S: Hay un Factory en San Sebastián de los Reyes.

T: There's another one in San Sebastián de los Reyes in <<DSCODE>> otr-

<<DSCODE>> and another one <<DSCODE>> en Alcorcón. <<DSCODE>>  
Yeah.

S: Son marcas...

T: <<DSCODE>> Buenas <<DSCODE>>

S: ...Buenas

T: That's it. <<DSCODE>> Eso es un outlet [o Factory] <<DSCODE>>

S: ...[Si si]

S: XXXX

T: <<DSCODE>> Se llama Factory, pero Factory se llama en España.

<<DSCODE>> <<DSREST>> I mean it's the outlet, it's the outlet concept.

<<DSREST>> It doesn't matter if you name it factory or you name it industry.

<<DSREST>> The concept is the is an outlet. <<DSREST>> <<DSCODE>>

Bueno y yo he pensado en Las Rozas Village pero porque <<DSCODE>> that's  
very cool. <<DSREST>> Well, that's I think that's a terrible... <<DSREST>>

Anyway, this is another destination for example for holidays (Teacher shows  
pictures on the screen) which is really much cheaper, but <<DSFIL>> eeehhh

<<DSFIL>> but...you can't see what I wanted to show you. <<DSRETR>> Well,

this is Benidorm, which is a <<DSFIL>> eehhh <<DSFIL>> really <<DSFIL>>

eehhh <<DSFIL>> it's a quite popular destination. <<DSRETR>> <<QICSA>>

What are you going to find here? <<QICSA>> Of course you are going to find  
plenty of people. Too much people maybe for the <<DSFIL>> eeehh

<<DSFIL>> for the size of the city. <<DSRETR>> <<QICSA>> And what are

you going to- what are you going to find? <<QICSA>> <<DSRETR>> You are  
not going to find exclusive food. (Teacher sneezes) Excuse me.

S: Is that the city XXX

T: <<QICCON>> Unfinished? <<QICCON>>

S: ... the landmarks because of the crisis

T: Marbella. <<QICCON>> <<DSCODE>> ¿La costa del sol? <<DSCODE>>

<<QICCON>>

S: The two towers

T: <<DSCODE>> ¡Ah no! <<DSCODE>> I don't know. I don't know.  
<<QICCON>> It's Benidorm? <<QICCON>> I I've no idea. Yeah. No, no, never  
mind. <<CLMCON>>

Well, this is a huge <<DSAPP>> place <<DSAPP>> where nothing can be  
<<DSFIL>> eeehhh <<DSFIL>> can be exclusive. <<DSFIL>> Eeeehhhh  
<<DSFIL>> those are two different... two different lifestyles, destinations for...  
for your holidays. Maybe if you are young you prefer to go to Benidorm.

S: Yeah

T: I would. Yeah. Of course @@@ Instead of going to a lonely island. Alright.  
Well, this is the Simpsons (skipping slides from the presentation). And we are  
gonna finish. But think about social classes and references to social classes  
when it comes to consumption and to choosing different brands.

<<QICSA>> What else? <<QICSA>> <<DSFIL>> Eeehh <<DSFIL>> well this  
is targeting to upper class. We saw- on Tuesday we saw the whole TV  
advertising <<DSFIL>> yeah <<DSFIL>> the Youtube advertising for Cartier,  
which remains as being very <<DSFIL>> eehhh <<DSFIL>> upper social class.  
Not only because it is expensive, but also because it's elegant. It's <<DSFIL>>  
eehhh <<DSFIL>> <<DSALL>> whatever. <<DSALL>>

<<DSFIL>> Eeehhh <<DSFIL>> the other day I was shopping with my- with  
one of my daughters and <<DSFIL>> eehhhh <<DSFIL>> <<DSCODE>> jo,  
<<DSCODE>> <<QICLAN>> how can I explain that? <<QICLAN>> I went to a  
<<QICLAN>> <<DSCODE>> ¿mercadillo? <<DSCODE>> <<QICLAN>>

S: Flea market

T: Yeah, I went to a flea market and <<DSFIL>> eehhh <<DSFIL>> there was a  
girl selling rings and <<DSFIL>> eeehhh <<DSFIL>> there were fakes of Cartier,  
fakes of I don't know what and <<DSFIL>> eehhhh <<DSFIL>> my daughter  
bought a ring for five euros. The classic Cartier ring that is a very...whatever



well, it's a Cartier for five euros. It's terrible but I bought it so... @ I shouldn't have done it. It's funny because she's only eighteen. <<QICIND>> How can she like such a classic design? <<QICIND>> Well... She liked it. For five euros I would buy it, not for seven thousand. I wouldn't have bought her a seven thousand <<DSFIL>> eeehh <<DSFIL>> ring.

Well, I bring here Mercedes also as a status symbol even though, well it is still a status symbol <<DSAB>> but you can- <<DSAB>> also BMW or Audi or <<DSALL>> whatever <<DSALL>> are also status symbol. Mercedes was the <<DSFIL>> eeehh <<DSFIL>> the <<DSFIL>> eeehh <<DSFIL>> unique car symbol status and as to I don't know twenty years ago.

(Teacher continues showing images of ads)

T: This is a fake bag. This is again <<DSFIL>> eehhh <<DSFIL>> Cillit Bang advertising well no this is not an advertising campaign, this is a promotional campaign. <<DSFIL>> Eeehh <<DSFIL>> of course targeted at lower class, and <<DSFIL>> eeehhh <<DSFIL>> I think this is one of the icons in Spain, which is of course not upper class at all.

(Teacher shows a picture of Belén Esteban)

T: I think this lady I don't know if she has money now but I think she has had money sometimes, but of course it is absolutely impossible to look at her as being an upper class. <<DSFIL>> Eehhh <<DSFIL>> it might be the icon of lower class, of low classes in Spain. <<QICSA>> Why? <<QICSA>> Not because of her money, but yes because of her education, her way of speaking, her way of dressing... <<QRCPR>> Yeah? <<QRCPR>>

<<CLMCON>> S: The status symbol of the Mercedes, the sports car and I think that Ferrari is much more a status symbol than Mercedes

T: Yes.

S: ... It's not that it is so much more expensive but also XXXXX (background noises) more... I don't know...

S: More mature even. But also the person that is in the upper social class just

buys a Mercedes because he knows the quality, he knows brand he likes to run, but people XXX give access to this new world.

T: Yes

S: Like a football player

S: Obviously XXXXX

T: No, only footballers. Here in Spain with the crisis

S: XXXX

T: <<QICCON>> <<DSCODE>> ¿Eso es verdad? <<DSCODE>>  
<<QICCON>> <<QICCON>> <<DSCODE>> ¿Eh? <<DSCODE>>  
<<QICCON>>

(Students talking all at the same time – overlapping)

S: Hay coches exclusivos sólo para gente con renombre

S: ...Sólo para futbolistas

T: <<DSFIL>> Eeehhh <<DSFIL>> yes. When I speak about Mercedes...  
<<QICREP>> Pardon? <<QICREP>>

S: It's probably good for the brand

(Students overlapping)

T: A different license. A footballer license.

<<DSFIL>> Eeehhh <<DSFIL>> when I speak about cars I always use the Mercedes example <<DSREST>> because I actually I- it might be silly what I'm going to say but I don't consider Ferrari as being a car. <<DSREST>> A Ferrari is a Ferrari. You can buy a car as you can choose among Mercedes, BMW, Audi, <<DSALL>> whatever <<DSALL>> and- or otherwise you buy a Ferrari, <<DSOM>> so... <<DSOM>>

S: No, I don't agree

T: Maybe maybe I said I was going to say a silly thing but... @@@

S: They are in competition as well

T: <<QICREP>> Pardon? <<QICREP>>

S: ... XXXX (brand names) They are competition in the same level

T: I don't think that Mercedes and Ferrari compete in the same level.

S: XXXX

T: <<DSCODE>> ¡Ah, ya ya! <<DSCODE>> Yeah, yeah. They might compete there but that segment is really very small.

S: But that's for super rich

T: That's for super rich, yeah. That's for super rich and for super rich people that want to spend the money they have in that kind of cars. So... you must have both ingredients. <<DSRETR>> How many rich people- how many people- rich people are there that they do not want to buy that car, <<DSRETR>> that they would never buy that car because it's-

S: XXXX

T: Yeah

S: And all the people XXX Ferrari also have an excuse for all they buy

T: Yeah

S: Some XXX

T: Can have an everyday car and then have yes a Ferrari. But some other people just have a Ferrari and just park it in front of their house. They don't even put it in the garage <<DSSR>> because they wanted- they want to show off. <<DSSR>> So it's sort of different kind of thing that we have been talking about before, yeah. <<CLMCON>>

<<DSRETR>> Dolce and Gabana is another- is another brand <<DSFIL>> eeeh <<DSFIL>> Dolce and Gabana is a very expensive brand. <<DSRETR>> <<QICDIS>> <<OPIN->> <<->> Is it a smart brand? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> Is it a very elegant brand? <<->>

<<OPIN->> <<QICDIS->> (..2) <<QICCON->> Yeah? <<QICCON->> <<QICDIS->>  
 <<OPIN->> <<->> Do you think it's an elegant brand like Cartier? <<->> <<OPIN->>  
 <<QICDIS->> <<QICSA->> Somebody that goes to Cartier then visit Dolce  
 and Gabana? <<QICSA->> I think there are different kind of people. Well, these  
 represent different values and of course you can tell it with this kind of  
 advertising that was retired <<DSRETR->> because there was <<DSFIL->> eehh  
 <<DSFIL->> asked to... <<DSRETR->> <<QICLAN->> <<DSCODE->> ¿cómo se  
 dice? <<DSCODE->> <<QICLAN->> <<DSAB->> Well, it was... <<DSAB->>

S: I don't like that ad at all

T: No, it was forbidden. <<DSSR->> They were sued for that- for this advertising  
 <<DSSR->>

S: ... It doesn't look a single bit-

T: <<QICREP->> Pardon? <<QICREP->>

S: ... It doesn't look a single bit luxurious to me

T: No it's not. Well, at least for me Dolce and Gabana is not a luxurious brand,  
 it's only an expensive brand but that's my opinion. And that's because Melvin is  
 not here and he likes Dolce and Gabana and he's a defender. Why none has a  
 different points of view! You can like a brand. <<DSREST->> I like many kind of-  
 many brands that do not- that doesn't mean they are luxurious, <<DSREST->>  
 but Dolce and Gabana is not a luxurious, it's not an elegant brand. It's just an  
 expensive brand. For my point of view. It's also a rebel brand, <<DSALL->>  
 whatever. <<DSALL->> But here they went one step forward and they were  
 asked to retire this campaign, to stop it. <<QICCON->> Uuhhmm uuhhmm?  
 <<QICCON->> <<DSAB->> And well, what's funny from Dolce and Gabana o at  
 least... <<DSAB->> <<DSFIL->> eeehhh <<DSFIL->>

(Teacher scrolls down Dolce and Gabana's website)

T: <<DSCODE->> “Prendas de vestir, chaquetas, camisas, abrigos”  
 <<DSCODE->> (reading from the website) Let's see at the trousers for example  
 what are the prices from Dolce and Gabana. I can see. <<QRCAS->>  
 <<DSCODE->> ¿Esto es un pantalón o un pijama? <<DSCODE->>

<<QRCAS>>

(Students talking at the same time – overlapping)

S: Jogging

T: This is jogging. I thought it was a pajama. And this is only worth three hundred and <<DSRETR>> sev- seventy-five euros. <<DSRETR>> Or you can buy two <<DSFIL>> eeehhh <<DSFIL>> Dior fake bags @@ to buy one of these trousers.

(Students talking at the same time – overlapping)

Well, four hundred and forty-five euros for this pair of trousers. Well, this is Dolce and Gabana. <<QICREP>> Pardon? <<QICREP>>

S: They are the same anyways. The price is different

T: No, they're not the same. <<DSREST>> You can buy- if you don't need a pair of trousers, <<DSREST>> you can always buy <<DSFIL>> eeehhh <<DSFIL>> <<DSCODE>> una camisa con estampado floral <<DSCODE>> for four hundred and twenty-five euros. I think this was my grandmother's before and then it's resold. Well, four hundred and twenty-five <<DSRETR>> just for a for a for a shirt. <<DSRETR>> <<DSCODE>> Doscientos, trescientos... <<DSCODE>> so it's really, extremely expensive <<DSFIL>> eeehhh <<DSFIL>> but that's it. <<CLMSS>>

<<CLMMAN>> Well, we finish, no we don't finish, yes we finish. <<DSAB>> But- this was- no. <<DSAB>> So think about some more examples. <<DSAB>> We will... <<DSAB>> See you on... on <<QICSA>> what? <<QICSA>> On Tuesday. We are going to end here. Hey, hey, <<QRCPR>> where are you going? <<QRCPR>> @@ So I will upload to the campus the- a short briefing for the new assignment. <<QICCON>> Alright? <<QICCON>> But think that it's a thirty percent of your grade. <<QRCPR>> Thirty or forty? <<QRCPR>> Forty percent of your grade. The assignments. <<DSAB>> The whole... the three of them will account for forty percent of your grade. <<DSAB>> <<CLMMAN>>

## 9.4.5. Lecture 1: Comportamiento del Consumidor

Date: November 12th 2013

# students attending: 26

<<CLMMAN>> T: Bueno, seguimos donde lo dejamos el otro día... He visto que habéis subido ejemplos al campus. <<DSFIL>> Eehh <<DSFIL>> habéis subido... <<QRCPR>> ¿desde dónde? <<QRCPR>> <<QRCPR>> ¿Qué día es hoy? <<QRCPR>> Martes, doce. Doce, doce, doce. Ah pues si que habéis, <<DSOM>> si que habéis... <<DSOM>> <<QRCPR>> ¿Cuáles vimos el último día? <<QRCPR>> Vimos el de Natalia, David...

SS: [[Más abajo]]

T: Ah, más abajo. Vale. <<CLMMAN>> <<CLMMAT>> Natalia, <<QICREF>> <<+>> ¿qué has subido? <<+>> <<QICREF>>

S: Más abajo

T: @ @ @

<<CLMMAN>> S: Es más abajo

T: <<QICCON>> ¿Cómo? <<QICCON>> Anuncio de Cruzcampo. Ya, Cristina, <<DSOM>> no voy a ir más abajo sino... <<DSOM>> <<DSFIL>> Eehh <<DSFIL>> Cristina. Cristina no está. <<DSFIL>> Eehh <<DSFIL>> José Fernando. Tú si [estás]

S: [Sí] <<CLMMAN>>

T: Tú <<QICREF>> <<FACT->> <<+>> ¿qué has subido? <<+>> <<FACT->> <<QICREF>> Algo como un ejemplo <<QICREF>> <<FACT->> <<->> ¿de? <<->> <<FACT->> <<QICREF>>

S: ...De creencias

T: <<DSAB>> De cree- <<DSAB>> sí, pero cuéntanos. Esto, <<QICREF>> <<DESC->> <<+>> ¿qué es? <<+>> <<DESC->> <<QICREF>>

S: [XXX]

[(Commercial being played)]

T: <<QICRET>> ¿Habíais visto esta campaña? <<QICRET>> No la había visto.

S: Sí

T: <<QICCON>> ¿Sí? <<QICCON>> <<DSAB>> Ah bueno yo... <<DSAB>> Y lo traes como ejemplo de creencias de <<QICREF>> <<DESC->> <<->> ¿qué? <<->> <<DESC->> <<QICREF>>

S: XXXX

T: Es imposible engañar a una madre.

S: ...Desde luego XXX en el anuncio XXX

S: @ @ @

T: @ Mi madre y al atún a la vez. <<QICREF>> <<OPIN->> <<+>> ¿Qué os parece? <<+>> <<OPIN->> <<QICREF>> Tiene bastantes más cosas además de creencias (..2)

S: La visión de la madre

T: <<QICCON>> ¿Cómo? <<QICCON>>

S: ...La visión de la madre XX de sus hijos XXX a adivinar. Anticipa XXX

T: Anticipa en el comportamiento de sus hijos. Pero bueno, <<QICDIS>> <<DESC->> <<+>> ¿cómo está pintada la madre? <<+>> <<DESC->> <<QICDIS>>

S: Es un detector de mentiras

S: @ @ @

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...Un polígrafo. Un detector de mentiras

T: <<DSREP>> Como un detector de mentiras. <<DSREP>>

S: ...No se le escapa ninguna

T: <<DSREP>> No se le escapa ninguna. <<DSREP>> Es una madre vigilante. <<QICCON>> ¿No? <<QICCON>>

S: Sí

(Part of the commercial being played again)

T: ¡Pero bueno! <<QICRHET>> ¿Esto es una madre? <<QICRHET>> <<QICRHET>> ¿Esto qué es? <<QICRHET>>

(Commercial resumed)

T: ¡Esto es una espía! <<DSAB>> Dios mío esta...- <<DSAB>> y la música, <<QICDIS>> <<DESC->> <<->> ¿cómo es la música? <<->> <<DESC->> <<QICDIS>>

S: De suspense

T: <<QICCON>> ¿Eh? <<QICCON>> <<DSREP>> Suspense. <<DSREP>> <<DSREP>> Pero es de tensión, <<QICCON>> ¿no? <<QICCON>> Es de de pura tensión. <<DSREP>> Entonces... bien.

(Commercial resumed)

T: Bueno, aterroriza a sus hijos. Está hecho en un tono... espero que de humor.

(Commercial resumed)

T: Bueno... esta especie de madre monstruo... <<QICREF>> <<OPIN->> <<->> ¿ésta es la percepción que tenéis de vuestras madres? <<->> <<OPIN->> <<QICREF>>

S: Sí

T: @@@ Sí, dicen que sí @@@ ¡Lo peor! <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Eso es una madre? <<QICCON>> @@@ ¡Qué espanto! Bueno, y <<QICDIS>> <<FACT->> <<->> ¿a quién va dirigido este anuncio? <<->> <<FACT->> <<QICDIS>> Vamos a ver...

S: A las amas de casa

T: Claro. <<QICDIS>> <<FACT->> <<->> ¿Está escrito en código madre o esto está escrito está hecho en código hijo? <<->> <<FACT->> <<QICDIS>> Los hijos, esto es muy divertido pero <<QICDIS>> <<OPIN->> <<->> ¿a una madre esto le enternece? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> ¿Se reconoce? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> ¿Se reconoce o no? <<->> <<OPIN->> <<QICDIS>> Pero igual no le gusta reconocerse @

S: XXX La madre se puede sentir como un súper héroe que lo sabe todo.

S: @@@

T: <<DSOM>> Carolina no sé qué le pasa con su madre pero... <<DSOM>> @@@@

(Commercial resumed)

T: <<DSRETR>> Bueno este este desde luego me lo voy a quedar. <<DSRETR>> Entonces sí, me parece que dice mucho. O sea en tono de



suspense, la madre como espía, la música tensa, <<QICCON>> ¿no?  
 <<QICCON>> Un poco la vida que se respira en esa familia también un poco  
 tensa. Eso sí, las madres lo saben todo. Y por lo tanto, no les dan gato por  
 liebre. No intentes a una madre convencerle de que compre una marca blanca  
 de atún porque sabe de sobra <<DSFIL>> eehhh <<DSFIL>> el atún que tiene  
 que comprar. Mmmm me parece un anuncio interesante. <<QICREF>>  
 <<DESC->> <<+>> ¿Qué más dice? <<+>> <<DESC->> <<QICREF>> (...3)  
 ¿Cómo perc-?

S: Es que ese anuncio va dirigido a las madres.

T: <<DSREST>> Eso es lo que- Sí, sí, yo sé que va [dirigido] a las madres.  
 <<DSREST>> Por eso mismo.

S: ... [Claro] Con respecto a los sentidos, trata a casi todos.

T: Sí. Sí, pero hemos visto estos últimos días unos anuncios muy de madre  
 pero de la madre entregada, la madre motivadora de sus hijos, <<DSAB>> la  
 madre que... <<DSAB>> <<DSFIL>> uuhmm <<DSFIL>> un mensaje un poco  
 <<DSSR>> más emocionalmente op- positivos. <<DSSR>> Es decir que  
 transmite emociones positivas. <<QICDIS>> <<OPIN->> <<->> ¿Este  
 verdaderamente transmite emociones y situaciones positivas? <<->> <<OPIN->>  
 <<QICDIS>> Si tienes que estar viendo, aunque intuyas que tu hija está  
 diciendo “tronca, mi madre se pira”, <<QICRHET>> ¿cómo estás mirándole a  
 tu hija? <<QICRHET>> Es una madre que no transmite <<DSRETR>> esa esa  
 ternura <<DSRETR>> de los que hemos visto en otras ocasiones,  
 <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> Como el de el de Coca C- el  
 de Procter and Gamble en las... <<DSRETR>> <<DSFIL>> eehh <<DSFIL>>  
 en las olimpiadas, <<DSSR>> el de la pianis- el de la violinista que era sorda,  
 <<DSSR>> <<DSAB>> el de... <<DSAB>> bueno, esos son códigos madre  
 totales pero a las madres <<DSFIL>> uuhmm <<DSFIL>> no lo sé,  
 preguntárselo a las vuestras, pero nos gusta más llorar con la madre tierna que  
 cuida a su niño que hombre, que es una monada. <<DSAB>> Estos niños ya  
 son... <<DSAB>> yo creo que compraría la marca blanca. Si se la van a comer  
 ellos, <<QICCON>> ¿no? <<QICCON>> Si yo soy esa madre horrible que sé  
 que estoy... <<DSFIL>> uhm <<DSFIL>> vamos, les compro la marca blanca.

S: Yo creo que al final XXX la madre que compra según el anuncio XXX

T: Claro

S: ...Entonces al final como que hay una madre buena.

T: @@@ <<DSREP>> Sí hay una madre buena. <<DSREP>> O sea al final  
 @@@ pero muy al final y muy en el fondo @@ Bueno, la verdad es que este  
 anuncio es digno de estudio. Lo tenemos que volver a ver <<DSFIL>> uuhmm.  
 <<DSFIL>> <<DSREST>> Si para el próximo caso volvemos a hacer... esto

todavía no sé muy bien lo que vamos a hacer, <<DSREST>> pero si volvemos a adjudicar un anuncio diferente a cada uno, recuérdame que <<DSFIL>> eehh <<DSFIL>> tú vas a trabajar sobre este.

<<CLMMAN>> <<DSFIL>> Eeehh <<DSFIL>> Nieves, has traído...  
<<CLMMAN>>

S: Este era un anuncio que hablaba de Central Lechera Asturiana

T: Sí

S: ...y hace como que las vacas que al estar en en la naturaleza pues ya por eso sale mejor la leche. Entonces es como ya porque estén allí en Asturias ya...

(Commercial being played)

T: <<QICREF>> <<OPIN->> <<->> ¿Es creíble? <<->> <<OPIN->> <<QICREF>>  
<<QICIND>> <<DSOM>> ¿Le veis así con cara de...? <<DSOM>>

S: ... Yo por ejemplo en mi caso algunas veces la he comprado y como las vacas estaban allí pues como que sabe mucho mejor

T: ¡Hombre! <<DSRETR>> ¿De- Cómo- Cómo no va a saber mejor la leche de unas vacas que pastan en esos pastos asturianos <<DSFIL>> eehh <<DSFIL>> con esa tranquilidad? <<QICIND>> <<DSRETR>>

S: A ver porque el que te lo cuenta es un hombre de pueblo entonces tiene más credibilidad

T: Tiene más credibilidad. Si te hablan en gallego muchísimo más,  
<<QICCON>> ¿no? <<QICCON>> <<DSAB>> Por lo tant- <<DSAB>>  
<<QRCPR>> ¿eh? <<QRCPR>>

S: Eh creo que lo contaba el granjero

T: <<QICREP>> ¿Que en estos anuncios... perdona? <<QICREP>>

S: ... Que el que habla sobre las vacas es el granjero entonces...

T: Sí, sí, sí, sí es el dueño de las vacas. <<DSFIL>> Uuhmm <<DSFIL>>  
<<DSRETR>> es el el el granjero ganadero. <<DSRETR>> Vale, nos están dando información. Bastante información. Veíamos el otro día cuáles son las dimensiones de las actitudes... No lo llegamos a ver...La dimensión cognitiva, la dimensión afectiva y la dimensión conductual. Bueno pues lo vamos a ver ahora. Esto nos permite hacernos una idea o <<DSSR>> formarnos una actitud hacia- de la de la marca o de la calidad de la leche por la información que nos dan. <<DSSR>> <<QICCON>> ¿No? <<QICCON>> No es algo tierno, no es algo enternecedor, no es, no habla de emociones... Es decir están todos un

poco mezclados pero nos están dando información sobre el producto. De las vacas que pastan tranquilamente y pacíficamente en los pastos asturianos, de ahí sale la mejor leche que es Central Lechera Asturiana. <<QICSA>> ¿Es buena la leche de la Central de Central Lechera Asturiana? <<QICSA>> <<QICSA>> <<DSOM>> ¿La distinguís igual que a la Coca Cola de leche Pascual por ejemplo, de leche Río, de leche...? <<DSOM>> <<QICSA>> <<QICCON>> ¿Sí, no? <<QICCON>> Perfectamente. <<QICCON>> ¿Sí? <<QICCON>> Bueno, Natalia. Has traído ejemplos de- sí

S: un anuncio de Coca Cola que una chica le cuenta a su madre una milonga de que va a estar en la universidad porque tiene que estudiar y en realidad se ha ido con el chico que le gusta y al final de la conversación la madre dice “vale hija vale” XXX

T: ¡Ah!

([Commercial being played])

T: [Se oye fatal, <<QRCPR>> ¿no? <<QRCPR>> ] Bueno, este sí que está hecho en <<QICSA>> ¿código madre o en código hijo? <<QICSA>> Las dos cosas. <<DSREST>> Bueno pero habla más- es una chica joven <<DSFIL>> eeehhh <<DSFIL>> es el anuncio de Coca Cola, <<DSREST>> un ambiente mucho más juvenil a pesar de lo mal que se ve... Y efectivamente le cuenta a su madre una milonga larguísima. Y la madre dice “si hija”, qué le pasa- sí, pues que se ha enamorado. Es decir la madre lo sabe todo pero no es una madre bruja, al revés, dice “si hija”, con lo cual sí que se habla un código un código <<DSFIL>> uuuhmmm <<DSFIL>> entendible, <<DSAB>> es decir la chica...- <<DSAB>> y además bueno pues es Coca Cola, <<DSFIL>> eeehhh <<DSFIL>> la Coca Cola la Coca Cola de la felicidad, <<DSAB>> la Cola- Coca Cola sí de la felicidad, de la alegría, de bueno pues... <<DSAB>> tienen el instituto Coca Cola de la felicidad, <<QICCON>> ¿no? <<QICCON>> Porque <<QICDIS>> <<OPIN>> <<->> ¿no será feliz esta chica? <<->> <<OPIN>> <<QICDIS>> (..1) Tremendamente feliz. <<QICCON>> ¿Sí? <<QICCON>> <<QICDIS>> <<OPIN>> <<->> ¿Y ha hecho feliz también a su chico? <<->> <<OPIN>> <<QICDIS>> (..2) Yo creo que sí, <<QICCON>> ¿no? <<QICCON>> En vez de decirle “oye tío que me voy a casa”- ¡Ay he cerrado esto! Decirle que... “se la acabo de colar a mi madre”, “me acaba de picar”

<<CLMMAN>> Bueno, <<QICREF>> <<FACT>> <<+>> ¿algún otro ejemplo? <<+>> <<FACT>> <<QICREF>> (..2) Algún otro ejemplo mientras voy abriendo así y que valga la pena y sea muy muy distinto a otras cosas. <<QICCON>> ¿Sí? <<QICCON>> <<CLMMAN>>

S: El mío es muy directo porque va directamente a la creencia de que por comer uvas el día del año te va a dar buena suerte.

T: ¡Ah! Bueno vamos a ver eso. <<QICCON>> ¿Y ese es una marca?  
<<QICCON>>

S: ...Sí

T: <<QRCPR>> ¿Este? <<QRCPR>>

S: ...Sí

(Commercial being played)

T: Sí, <<DSREP>> eso es una creencia, <<QICCON>> ¿no? <<QICCON>> Es una creencia. <<DSREP>> Esto es un anuncio hecho exclusivamente pero el día de fin de año exclusivamente y... <<DSFIL>> eehh <<DSFIL>> y es la creencia de que el día de Nochevieja te comes las doce uvas con las doce campanadas o no tienes suerte el año viene. <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿Hay alguna creencia en otro país? <<->> <<FACT->> <<QICREF>> Creo que Inglaterra, <<QICCON>> ¿dónde es? <<QICCON>> o Austr- comen lentejas, <<QICCON>> ¿no? <<QICCON>>

S: En Italia

S: Italia

T: ¡En Italia!

S: Y en Brasil saltan olas

T: <<QICREP>> ¿Se qué? <<QICREP>>

S: ...Que en Brasil saltan olas

T: <<QICCON>> ¿En Brasil...? <<QICCON>>

S: ...Saltan olas

T: <<QICCON>> ¿Que saltan doce olas? <<QICCON>> <<QICCON>>  
¿Tienen que saltar olas? <<QICCON>>

S: ... No sé si son doce olas, pero saltan olas

T: Saltan olas. Así en todo Brasil, en general @ @ @

S: ...Sí, sí, sí todo el mundo. Todo el mundo @@@

T: Bueno pues... <<DSFIL>>Eeehh <<DSFIL>> efectivamente esto está basado en la creencia <<DSFIL>> eehh <<DSFIL>> de que hay que comerse las uvas, que está muy bien. Y de hecho esta marca, no sé qué porcentaje de sus ventas será en Navidad, pero yo creo que un porcentaje muy muy alto de

sus ventas. <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿Algún otro? <<->>  
<<FACT->> <<QICREF>>

S: El de Ferrero Rocher

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...El de Ferrero Rocher. El nuevo anuncio de “saborea la belleza”

T: <<DSFIL>> Eeehh <<DSFIL>> no lo he visto. <<QRCPR>> ¿Lo has subido?  
<<QRCPR>>

S: ...Sí. Sí es que despierta emociones y también teniendo en cuenta que es Navidad porque las relaciones personales es muy importante. Destaca bastante.

(Commercial being played)

T: “Saborea la belleza” Profundo, ¡eh! <<DSFIL>> Eeehh <<DSFIL>> no lo había visto. <<QICREF>> <<FACT->> <<->> ¿Es nuevo? <<->> <<FACT->>  
<<QICREF>>

S: ...Sí eehh creo que la semana pasada

T: Bueno o sea que lo han empezado a emitir. Y <<QICREF>> <<FACT->> <<->> ¿el chef que habla es alguien conocido o no? <<->> <<FACT->>  
<<QICREF>>

S: ...Es un actor

T: <<DSREP>> Es un actor. <<DSREP>>

S: ...Antes utiliza mucho las mujeres famosas...

T: Siempre han utilizado <<DSCODE>> *celebrities*, <<DSCODE>>  
<<QICCON>> ¿no? <<QICCON>> Para sus anuncios. Esta es la primera vez por lo menos que yo vea que cambian de código, pero bueno... resaltan la elegancia... Siguen resaltando los mismos valores que resaltaban hasta hasta ahora, con una ejecución completamente distinta, <<QICCON>> ¿no?  
<<QICCON>> <<DSFIL>> Eeehhh uuhmm eehh <<DSFIL>> <<QICDIS>>  
<<OPIN->> <<->> ¿quién se puede identificar con este anuncio? <<->> <<OPIN->>  
>> <<QICDIS>> <<QICCON>> ¿Aquella que lo mismo la da ocho que ochenta?  
<<QICCON>>

(Commercial being played again)

T: Son sofisticados, ¡eh! Voy a intentar repetir qué es lo que han dicho pero soy incapaz: <<DSFIL>> eehh <<DSFIL>> disfruta, adora su trabajo y bueno exalta la belleza, [exalta el sabor, exalta lo mejor, los últimos detalles...]

[(Commercial being played again)]

T: Y compartirlos con los demás. <<DSSR>> Ferrer- Ferrero Rocher  
 <<DSSR>> no es el típico bombón que lo tenemos en la despensa para  
 comernos nosotros, hombre de vez en cuando nos damos un premio,  
 <<DSREST>> pero no es... <<QICSA>> ¿lo tenemos, lo compramos para los  
 niños? <<QICSA>> “a ver niño, hala, vete a merendar, tómate unos cuantos  
 Ferrero Rocher”. <<DSREST>> Nos saldría carísimo, <<QICCON>> ¿no?  
 <<QICCON>> la merienda. Bueno pues es un premio, pero un premio  
 exquisito. No es un chocolate cualquiera, es la exquisitez. Aquellas personas  
 que valoran esas cosas serán aquellas personas que puedan buscar Ferrero  
 Rocher para ponerlo como detalle en un postre. Aquellas que dicen “anda ya,  
 me compro un helao de Frigo y ya está. Para todos igual” Bueno pues ahí  
 habla mucho. <<QICDIS>> <<DESC->> <<+>> ¿Cómo es el anuncio? <<+>>  
 <<DESC->> <<QICDIS>> Esta música <<QICDIS>> <<DESC->> <<->> ¿es...?  
 <<->> <<DESC->> <<QICDIS>> <<DSOM>> Los colores, todo es... <<DSOM>>

S: ...Perfecto

T: Es la perfección. La perfección en el rodaje, la perfección en los detalles, la  
 perfección en no sé cuántos. De eso es de lo que hablan.

S: ...Bueno hay un anuncio, el mismo, pero enfocado al mundo árabe, de  
 dibujo árabe. Es un poco... el mismo anuncio pero enfocado al público objetivo  
 árabe.

T: <<QRCPR>> ¿Que lo tienes aquí también? <<QRCPR>>

S: ...Lo iba a colgar pero XXX ya lo colgaré

T: Vale. Uno de Coca Cola... <<DSFIL>> eehh <<DSFIL>> Gin.

S: ...Uno de Lidl.

T: <<QICCON>> ¿Lidl? <<QICCON>>

S: ...Sí, de Lidl. Están diciendo que la calidad no es cara. Quieren romper la  
 creencia que precio bajo con la baja calidad.

[(Commercial being played)]

T: [Parecen todos los mismos al principio] <<CLMCON>> <<QICREF>>  
 <<OPIN->> <<+>> ¿Qué os parece? <<+>> <<OPIN->> <<QICREF>> (..2)

S: ...Yo creo que en este caso la empresa quiere romper un poquito, no sé si  
 va a llegar, la creencia que tiene la gente de que la calidad siempre es cara.  
 Entonces Lidl quiere abrir el mercado de la gente que busca la relación entre la  
 calidad y el precio.

T: <<DSFIL>> Uuhmm. <<DSFIL>> Más opiniones. Todos a la vez, no. Uno por uno (ironically) (...3) Tú, <<QICREF>> <<OPIN->> <<+>> ¿qué crees? <<+>> <<OPIN->> <<QICREF>>

S: XXX

T: Que piensas, <<QICCON>> ¿qué? <<QICCON>> No te he entendido. Desarrolla un poquito esa idea.

S: ... Que yo creo que se intenta romper la creencia que se tiene hacia el Lidl es barato, tendrá peores productos.

T: <<QICCON>> ¿Eso es lo que tratan de hacer? <<QICCON>>

S: Tratan

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...Tratan

T: <<QICCON>> ¿Tratan? <<QICCON>>

S: ...Sí

T: <<QICCON>> ¿Sí? <<QICCON>>

S: ... Yo creo que lo que es más caro tiene que ser mejor XXX

T: Ya. <<DSREP>> Yo yo yo <<DSREP>> lo veo. Perfectamente.

<<QICREF>> <<OPIN->> <<->> ¿Es creíble? <<->> <<OPIN->> <<QICREF>>

S: No

T: Entonces, <<QICDIS>> <<EXPL+>> <<+>> <<DSREST>> ¿qué- cuál es el fallo? <<DSREST>> <<+>> <<EXPL+>> <<QICDIS>> O sea entendéis perfectamente qué es lo que quieren hacer. Ahora os digo <<QICSA>> ¿es creíble? <<QICSA>> No. <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> No, <<QICDIS>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICDIS>> A ver Óscar.

S: ... Yo creo que el anuncio es un poco cutre

T: No a ver... está bien que elabores la idea, pero intenta elaborarla como <<DSOM>> con un <<DSFIL>> eehh <<DSFIL>> lenguaje un poco más... <<DSOM>> <<DSOM>> O sea el anuncio es un poco cutre entiendo la idea pero...<<DSOM>>

S: ...Que yo creo que da la imagen que dan buenos productos de calidad a bajo precio pero yo creo que no lo consiguen

T: Sí, pero <<QICDIS>> <<REA+>> <<+>> ¿por qué no? <<+>> <<REA+>>  
 <<QICDIS>> Yo desde luego me lo he creído. <<DSREST>> Y desde luego  
 este señor que será... no sé quién es... el jefe de compras del Lidl parecía el  
 chef que hemos visto en Roché en Ferrero Rocher. <<DSREST>> Bueno  
 vamos, si va eligiendo por todos los productores el mejor producto,  
 <<QICRHET>> ¿por qué no te lo vas a creer? <<QICRHET>>

S: Porque luego entras al supermercado por ejemplo y ves todo tirao por el  
 suelo de malas maneras...

T: Pero bueno, los productos de buena calidad también pueden estar tiraos por  
 el suelo.

S: XXXX

T: O sea que no es creíble por eso. <<QICDIS>> <<REA+>> <<+>> ¿Por qué  
 más no es creíble? <<+>> <<REA+>> <<QICDIS>>

S: XXX miras el queso y dice que es curao [XXX] XXX Pues no sé...

S: @@@

T: <<QICCON>> ¿Por eso? <<QICCON>>

S: Es que tenemos la creencia de que la calidad está relacionada con el precio  
 entonces XXXX

T: Bueno pero Mercadona no ha hecho ni un solo euro de publicidad y en  
 cambio todos decís y vamos estamos todos absolutamente de acuerdo que la  
 calidad de Mercadona es de las mejores calidades del universo.

S: De las mejores calidades dentro del precio que tienen. Porque yo estoy  
 segura de que puedes encontrar productos mejores, pero claro, tienes que  
 estar dispuesto a pagar más. No es que Mercadona ofrezca productos  
 normalmente buenos sino que para el precio que tienen son bastante buenos

T: <<DSFIL>> Uuhmm <<DSFIL>> y <<QICCON>> ¿Lidl no? <<QICCON>>

S: ...Lidl...

T: No. Porque los has probado.

S: Sí

T: <<QICCON>> ¿Sí? <<QICCON>> Bueno, hemos probado algunos. Lidl  
 @ @ @ Lidl es <<DSREP>> un supermercado es un supermercado de  
 <<DSFIL>> eehh <<DSFIL>> es un supermercado de descuento, de  
 descuento duro además, <<DSREP>> de los más baratos por lo tanto  
 efectivamente no tienen <<DSFIL>> eehh <<DSFIL>> <<DSREST>>



minimizan servicios, minimizan todo tipo de costes <<DSREST>> para poder repercutir precisamente en <<DSFIL>> eehh <<DSFIL>> todos esos ahorros después en el precio del producto. <<QICSA>> ¿Qué es lo que tiene Lidl? <<QICSA>> Pues tiene además marcas propias. <<QICSA>> ¿No habéis visto que todas las marcas de Lidl son generalmente impronunciables e ilegibles? <<QICSA>> No porque sean marcas líderes alemanas sino porque tienen sus propias marcas. Entonces si hay una marca que ha tenido un problema de calidad por ejemplo no afecta al resto de los productos, sino que cada marca <<DSFIL>> eehh eehh <<DSFIL>> solamente actúa en su propia categoría. Vamos a ver, dentro de un rango de uno de diez, (writing on the blackboard) <<QICREF>> <<OPIN->> <<->> <<DSREST>> ¿dónde colocaríamos, dónde estaría colocado <<DSFIL>> eehh <<DSFIL>> Lidl si esto es cero y esto es diez? <<DSREST>> <<->> <<OPIN->> <<QICREF>> (...3) Hipercor, por ejemplo, de uno a diez, <<QICREF>> <<OPIN->> <<->> ¿cómo lo colocaríais en calidad? <<->> <<OPIN->> <<QICREF>> No que hayáis probado los productos y sepáis...así (snapping her fingers) lo que os venga a la cabeza, directamente, del uno al nueve bas-

S: Un nueve

T: <<QICCON>> ¿Un nueve? <<QICCON>>

S: Sí

T: <<QICCON>> ¿Sí? <<QICCON>> Eehh Carrefour.

S: Un siete

S: Un siete

T: <<QICCON>> ¿Un siete? <<QICCON>> <<DSFIL>> Eehh <<DSFIL>> Día

S: Un tres

T: Un tres con cinco. Lidl.

S: Un uno

S: Un dos

T: <<QICCON>> ¿Peor? <<QICCON>>

SS: [[Sí]] (overlapping)

T: <<QICCON>> ¿Mejor Lidl que Día? <<QICCON>>

SS: [[No. Sí]] (overlapping)

T: Bueno, vale. Igual. <<DSREP>> No, no, no. Sí, sí, sí. <<DSREP>> Lidl @@ y Día <<DSRETR>> un tres con- pues más o menos un tres con cinco.

<<DSRETR>> Hay quien dice un cuatro porque es mejor, hay quien dice un dos porque es peor. Lo mismo da. <<QICSA>> ¿Cuál es el tipo de anuncio que han hecho? <<QICSA>> Están intentando cambiar la actitud del consumidor. Que es muy razonable y muy loable. <<DSAB>> Ahora bien... <<DSAB>> <<CLMCON>>

(Commercial being played again)

T: <<DSAB>> ¿Nos...? <<DSAB>> No. <<QICSA>> ¿Se han pasado? <<QICSA>> Se han ido al otro lado. Son excesivos. <<QICSA>> ¿Qué es lo que muestran? <<QICSA>> Una calidad exquisita. La auténtica selección. <<DSREST>> Pero de... <<QICREP>> ¿cómo? <<DSREST>> <<QICREP>>

S: Pero no es así

T: No, Carolina, claro que no es así, están jugando. Están jugando con la percepción. Claro que sí. <<DSAB>> Pero esto no lo hacen ni ellos ni Sánchez Romero tampoco tienen a un señor que vayan viendo los quesos en <<DSFIL>> uuhmm... <<DSFIL>> <<DSAB>> Entonces digamos que lo que están mostrando es como excesiva calidad. <<DSREST>> Sería casi pues eso una- los productos selectos, los productos gourmet. <<DSREST>> Entonces no es creíble si lo hace Lidl. Entiendo cual es el paso que ha querido dar: <<DSREST>> mejorar su calidad pero... o la percepción de su calidad, <<DSREST>> pero posiblemente se han pasado porque estoy sería como Sánchez Romero, <<QICCON>> ¿no? <<QICCON>> <<DSREST>> El señor no sé jefe de compras de Sánchez Romero que elige o del Club del Gourmet de- algo excesivamente- por lo tanto lo que hacen es precisamente yo creo aparentemente, tengo la sensación, por lo que me decís, que pierden credibilidad. <<DSREST>> Que un salto tan sumamente grande no puede darse. El consumidor <<QICSA>> ¿qué hace? <<QICSA>> Lo rechaza. Dice <<DSOM>> “bueno, una cosa es una cosa...” <<DSOM>> Yo entiendo que los productos de Lidl pueden ser buenos, pero si hubiera ido a Alemania y hubiera importado los productos alemanes, hubiera sido más creíbles, <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> Entonces pretenden- o sea creen- pretenden que el consumidor los perciba como una marca de- súper buena, casi de lujo. <<DSRETR>> Híper de lujo, <<QICCON>> ¿no? <<QICCON>> <<DSREP>> Por lo tanto eso automáticamente el consumidor lo rechaza. <<DSREP>> Es decir ese tipo de cambios tan sumamente drásticos no los entendemos. Esto no es Lidl. Si yo os enseño esta imagen y os digo esto es de un supermercado, <<QICDIS>> <<OPIN->> <<->> ¿diríais Lidl en algún momento? <<->> <<OPIN->> <<QICDIS>>

S: No

T: No. Podríais decir cualquier otro cosa pero posiblemente <<DSREST>> ni por los colo- después <<QICSA>> ¿pega con este con este logotipo amarillo

pollo? <<QICSA>> <<DSREST>> No. No. Esto sí es Lidl. <<DSAB>> Algo llamativo que llama la atención pero bueno que no es muy sofisticado, que es... <<DSAB>> por lo tanto no tiene ninguna relación con todo el anuncio que han hecho previamente. <<DSFIL>> Uuhmm <<DSFIL>> creo yo. No sé si estáis de acuerdo, me podéis discutir ¡eh!

S: Entonces las percepciones que tienen los consumidores tienen que estar con factores de creencias, ¿no? en este caso...

T: No estoy entendiendo del todo la pregunta

S: ... En este caso las percepciones de los consumidores es más importante que las cosas que están traduciendo, ¿no?

T: Están muy alejadas. Están demasiado alejadas y la percepción que tú tienes de la marca es de un tres con cinco... A ver, os lo voy a poner en términos de examen. <<DSSR>> Tú has sacado un examen con- de un tres con cinco. <<DSSR>> Y vais a reclamar el examen, <<QICSA>> ¿podéis aspirar a un diez? <<QICSA>> Los hay. <<QICCON>> ¿No? <<QICCON>> Hombre por lo menos a un aprobado. Quiere decir que los cambios tienen que ser poco a poco. Tenemos que ir <<DSFIL>> eehh <<DSFIL>> convenciendo al consumidor de que las cosas están cambiando. El cambio no puede ser tan sumamente drástico. No sé si me explico lo que quiero decir... Pasito a pasito vamos dándole información, vamos <<DSFIL>> eehh eehh <<DSFIL>> pues haciéndole cambiar su percepción. Lo vamos a ver después. <<DSREST>> McDonalds cuando cambió- está cambiando la actitud de los consumidores, <<DSREST>> ha estado por lo menos diez años haciendo publicidad en revistas y <<DSRETR>> en en en prensa <<DSRETR>> diciendo que la carne con la que están hechas sus hamburguesas es carne cien por cien vacuno. Y durante diez años lleva haciendo la misma campaña. Eso va calando poco a poco. Al principio, la primera vez que alguien lo leyó dijo “bueno, nos están engañando, vaya tontería” Pero bueno, ellos han construido sobre esa idea. Y hoy en día han conseguido que la gente crea que la carne de las hamburguesas de McDonalds están hechas de <<DSSR>> carne cien por cien de carne de vaca cien por cien, bueno de carne cien por cien vacuno. Carne sólo de vaca. <<DSSR>> No tiene mezclas. No tiene huesos ni cosas de esas raras.

S: También nos cuesta creer que también protege al medio ambiente con el color verde, yo todavía pienso que es amarillo. Me cuesta mucho entender que sea verde. Ese es un cambio un poco...

T: Bueno, es un cambio... <<DSRETR>> Están están en un proceso de cambio, <<DSRETR>> el cambio no ha terminado. Pero ese cambio se han atrevido a darlo después de diez años de campaña de de publicidad. <<DSREST>> Marcas que por ejemplo a la hora de introducirse en España-

marcas que no conocemos, <<DSREST>> que a la hora de introducirse en España entran con un precio muy bajo o sospechamos de su calidad, pero que se han ido asentando y al final son unas marcas de reconocido prestigio. Pensar en alguna (...3) Y han podido subir el precio porque la percepción que tiene el consumidor ya no es la que era.

S: Ikea

T: <<DSREP>> Ikea. <<DSREP>> Ikea siempre ha tenido precios bajos, <<QICCON>> ¿no? <<QICCON>> Ikea...

S: Si pero antes no era a lo mejor tan... elegido por los consumidores y ahora XXX

T: Y la gente confía un poco más en Ikea. Yo recuerdo <<DSFIL>> uuhmm <<DSFIL>> no me acuerdo muy bien cómo porque tampoco lo he seguido demasiado, pero la marca LG, <<QICSA>> ¿de dónde es? <<QICSA>> es una marca... es coreana, <<QICCON>> ¿verdad? <<QICCON>> Sí, yo creo que sí. Y cuando se introdujeron en España empezaron a vender los primeros electrodomésticos, una marca coreana de electrodomésticos hombre compitiendo <<QICSA>> ¿con qué? <<QICSA>> con las televisiones Sony y los <<DSFIL>> eehh <<DSFIL>> y los frigoríficos General Electric... ahí... Yo creo que entraron con un precio muy bajo. Con un precio muy bajo y un eslogan <<DSSR>> que no me acuerdo cuál era. Era ininteligible. Sí, sí me acuerdo cuál era. <<DSSR>> Era <<DSCODE>> *Digitally Yours*. <<DSCODE>> A ver qué quiere decir eso. Que no sé cómo se escribe pero bueno... (Writing on the blackboard) LG <<DSCODE>> *Digitally Yours*. <<DSCODE>> A ver eso es LG, no puede ser <<DSCODE>> *Digitally Yours* <<DSCODE>>. Luego lo cambiaron. <<QICDIS>> <<FACT->> <<->> ¿Ahora qué dicen? <<->> <<FACT->> <<QICDIS>>

S: *Life's Good*

T: <<DSCODE>> *Life's Good*. <<DSCODE>> Vale. Perfecto. Esto es <<DSCODE>> *life* <<DSCODE>> y esto es <<DSCODE>> *good* <<DSCODE>> y además son electrodomésticos que te facilitan la vida. Y <<QICSA>> ¿son los electrodomésticos más baratos que en este momento podemos encontrar en el mercado? <<QICSA>> LG ya no son los electrodomésticos más baratos. Son relativamente sofisticados en cuanto a tecnología, electrónica. Entonces LG es una marca consolidada. Pues entraron en el mercado siendo lo más barato hasta que el consumidor ha ido aprendiendo que son bueno, pero claro les ha costado un recorrido de no sé <<QICSA>> ¿quince años? <<QICSA>> Fácilmente. Por lo tanto Lidl, que está valorado con un tres con cinco, es decir totalmente suspenso en percepción de calidad, no puede pasar a tener un diez de entrada. Eso al consumidor le choca. No encaja. Es como si Milka hace un chocolate sin leche. <<QICRET>>

¿Qué dijimos? <<QICRET>> <<QICSA>> ¿Puede Milka hacer un chocolate sin leche? <<QICSA>> <<QICSA>> ¿Cómo un chocolate que tiene leche en su nombre puede hacer un chocolate negro? <<QICSA>> Bueno pues no se puede. <<DSFIL>> Uuhmm <<DSFIL>> <<QICDIS>> <<OPIN->> <<->> ¿puede Axe tener un desodorante para mujeres? <<->> <<OPIN->> <<QICDIS>> (...3) <<DSREST>> Les costaría- a ver no es sí <<DSREST>> y no igual que si Milka hace un chocolate negro pero en principio <<DSOM>> nos <<DSAPP>> crujiría, <<DSAPP>> nos... <<DSOM>> <<QICREP>> ¿Cómo? <<QICREP>>

S: No, que nos costaría mucho XXXX

T: <<QICCON>> ¿De Axe? <<QICCON>> Existe. Existe un desodorante de Axe para mujeres. Tienen una campaña de publicidad tremendamente sofisticada, no sé si la siguen emitiendo, <<DSAB>> si luego hicieron el lanzamiento... <<DSAB>> Bueno, les costará o no les costará pero “Axe, pero si eso es de hombre!” Bueno pues encontraron una forma de hacer publicidad relativamente similar <<DSRETR>> para para introducir <<DSRETR>> dentro del mercado un desodorante para mujeres, pero en cualquier caso pon- nos ponemos un poco como a la defensiva, <<QICCON>> ¿no? <<QICCON>> Bueno entonces el problema que yo le veo a ese anuncio es eso, es decir, claro que están intentando <<DSRETR>> cambiar la actitud, cambiar la actitud <<DSRETR>> a través de decirnos la selección tan extraordinaria de los productos que ellos hacen, pero es difícilmente creíble. <<DSOM>> Mire, con que usted consiga una calidad de cinco... <<DSOM>> Vaya poquito a poco, <<QICCON>> ¿no? <<QICCON>> No puedes aspirar a una matrícula cuando tienes un tres con cinco. Con conseguir un aprobado, <<QICRHET>> ¿os iríais contentos? <<QICRHET>> <<DSOM>> Bueno pues es <<DSRETR>> ese, ese cambio de... <<DSRETR>> <<DSOM>> <<CLMMAT>>

<<CLMMAN>> Pues seguimos un poco con lo que estábamos diciendo el otro día. Bueno, vaya rollo de transparencia. <<CLMMAN>> <<CLMSS>> Decíamos que la actitud- <<CLMSS>> <<QRCPR>> . <<CLMMAN>> ¿esto lo vimos? <<QRCPR>>

S: Sí

T: Esto no. <<QRCPR>> ¿Esto? <<QRCPR>> Sí. Esto lo vimos perfectamente. <<QRCPR>> ¿Esto? <<QRCPR>> <<DSAB>> Hay veces que decía que... <<DSAB>> <<CLMMAN>> <<CLMSS>> Bueno, decíamos que la actitud son ideas recargadas, aspectos cognitivos, <<DSALL>> cosas <<DSALL>> que sabemos <<DSREST>> porque nos han per- porque nos han dado información, porque tenemos información, que percibimos las marcas de una determinada manera, <<DSREST>> porque... <<DSFIL>> eeehhh <<DSFIL>> ideas recargadas de emociones que predisponen al individuo a un tipo de acción frente a un tipo de situación específica. Entonces es una predisposición aprendida que impulsa al individuo a comportarse de una manera

consistentemente favorable o consistentemente desfavorable en relación a un objeto, una persona, una experiencia, una marca, etcétera. Cuando alguien nos cae mal, nos cae mal para bastante tiempo, <<QICCON>> ¿no? <<QICCON>>

S: Sí

T: Cuando alguien nos cae bien... nos cae bien... para mucho tiempo. Si nos gusta algún tipo de película, si tenemos una actitud bueno relativamente favorable hacia las películas de acción, <<DSREST>> las pelíc- vamos a ver películas de acción en cuanto aparecen en la cartelera, <<DSREST>> <<QICSA>> ¿qué es lo que vamos a hacer? <<QICSA>> Ir a verlas. <<DSREST>> Pero vamos en cuanto... el primer día, <<DSREST>> <<QICCON>> ¿no? <<QICCON>> el día del estreno. A los que no nos gustan las películas de acción, <<QICSA>> ¿qué vamos a hacer? <<QICSA>> Intentar evitarlo a toda costa. Aunque tu hijo te diga “por favor mamá llévame a ver la película de acción”, <<QICRHET>> ¿nos resistimos o vamos al final? <<QICRHET>> Bueno es esa predisposición. Las cosas nos gustan o no nos gustan. Hemos hablado muchas veces de marcas a las que queremos, marcas a las que tenemos manía, marcas con las que nos sentimos más relacionados. Las actitudes son entonces algo aprendido. Aprendido porque parten de una serie de creencias, las creencias son aprendidas y son relativamente permanentes. Pueden cambiarse. Claro que sí. <<QICSA>> ¿No hay alguien que de entrada os presentan a alguien o vemos a una persona y decimos <<DSOM>> “Dios mío este chico o esta chica tiene que ser...” <<DSOM>> A primera vista dices <<DSOM>> “ay, como es de...” <<DSOM>> <<DSOM>> Y luego charlas un rato con él o con ella y al final dices...? <<DSOM>> <<QICSA>> <<QICCON>> ¿Sí, no? <<QICCON>> Alba dice que... <<DSFIL>> eehh <<DSFIL>> no es Alba, es...

S: Sí

T: <<DSAB>> <<DSSR>> Sí es Alba, pero estaba... le estaba... <<DSSR>> <<DSAB>>

S: Yo Natalia

T: Natalia, sí, gracias. Y Alba también decía que sí. <<QICREF>> <<FACT->> <<->> ¿Os ha pasado alguna vez? <<->> <<FACT->> <<QICREF>>

S: Sí

T: <<DSREP>> Sí, <<DSREP>> <<QICCON>> ¿no? <<QICCON>>

S: Por cómo va vestida o cómo el comporta pues...

T: Son generalizaciones que hacemos. Vemos a una persona <<DSREST>> cómo es- cómo va vestida y decimos “este tío... es imbécil” <<DSREST>>

<<DSOM>> Uuhmm perdón por... <<DSOM>> <<QICCON>> ¿no?  
 <<QICCON>> Vaya, <<DSOM>> saltamos a unas conclusiones que...  
 <<DSOM>> pero lo mismo nos pasa <<DSRETR>> con una marca. Con las  
 marcas. <<DSRETR>> Bueno, hay que ver esta marca como es. O  
 <<DSOM>> “ay qué... con ese escaparate... <<DSOM>> <<DSOM>> Con ese  
 pollo que le han puesto aquí o con...” lo que sea. Tiene que ser... <<DSOM>>  
 Bueno es esa actitud. <<DSFIL>> Eeehh <<DSFIL>> se forman como  
 resultado de la experiencia de un individuo. <<DSREST>> Bueno, estoy lo  
 veíamos el otro día, es decir, tenemos una actitud hacia... <<QICSA>> ¿Cuál  
 es vuestra actitud hacia los estudios? <<DSREST>> <<QICSA>> Eso ya vimos  
 que regular. <<QICREF>> <<OPIN->> <<+>> ¿Cuál es vuestra actitud hacia el  
 botellón de los fines de semana? <<+>> <<OPIN->> <<QICREF>> (...3)  
 <<QICREF>> <<DESC->> <<->> ¿De rechazo o de... bueno es divertido,  
 hombre, está bien? <<->> <<DESC->> <<QICREF>>

S: De rechazo

T: <<DSREP>> Rechazo <<DSREP>>

S: Ahora con el frío, rechazo

T: <<DSREP>> Ahora con el frío, rechazo. <<DSREP>> Pero si hiciera calor...  
 <<DSFIL>> eeehhh <<DSFIL>> <<DSREP>> botellón. Botellón. <<DSREP>>  
 Botellón de leche

S: @@@

T: No. <<QICSA>> ¿Qué se hace? <<QICSA>> <<QICSA>> ¿Qué se bebe en  
 el botellón? <<QICSA>> <<QICSA>> ¿Mucho o poco? <<QICSA>>  
 Habitualmente mucho. Mucho no, muchísimo, <<QICCON>> ¿no?  
 <<QICCON>> (...3) Demasiao. <<QRCAS>> ¿Pero sabéis vosotros que os  
 volvéis un poco más tontos cada día que hacéis un botellón? <<QRCAS>>  
 <<QICCON>> ¿Sois conscientes? <<QICCON>> Es que me estoy refiriendo al  
 anuncio. Ya. No me mires con esa cara @ <<DSOM>> Puedes decirme...  
 <<DSOM>> Bueno, cada uno puede tener la actitud que sea. <<QICREF>>  
 <<OPIN->> <<+>> ¿Cuál es vuestra actitud o tu actitud hacia los productos  
 ecológicos? <<+>> <<OPIN->> <<QICREF>> Los productos verdes.  
 <<QICREF>> <<OPIN->> <<->> ¿Es bueno pagar un poco más por comprar  
 algo que es ecológico o <<DSFIL>> eehh <<DSFIL>> amigable con el medio  
 ambiente? <<->> <<OPIN->> <<QICREF>> <<CLMCON>> <<QICREF>>  
 <<FACT->> <<->> ¿Pagaríais más por un coche que no contamina? <<->>  
 <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> ¿Cuánto más? <<->>  
 <<FACT->> <<QICREF>>

S: Pasa como con lo que dijiste antes que son diez años de McDonalds de  
 adaptarse y luego a lo mejor sea el mismo producto XXX entonces XXX

T: No, pero yo digo ahora. <<DSREST>> Ahora existen productos ecológicos, existen productos de alimentación que han sido cultivados de forma ecológica <<DSREST>> sin utilizar insecticidas y plaguicidas y todo eso, pero son más caros, amigo. Hombre, <<DSREST>> yo- casi- posiblemente será difícil encontrar a alguien que tenga una actitud negativa hacia los productos ecológicos porque... está bien, <<DSREST>> <<QICCON>> ¿no? <<QICCON>> hombre si encima es ecológico... es más sano, [más saludable]

S: No porque [el el medio] ambiente es para todos

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... El medio ambiente es para todos

T: <<DSREP>> El medio ambiente es para todos, <<DSREP>> ahora bien, ¿compramos productos ecológicos que son más caros? Ya si eso eso, <<QICCON>> ¿no? <<QICCON>> <<DSAB>> <<DSOM>> En otro... <<DSOM>> ya... <<DSAB>> <<QICREP>> ¿eh? <<QICREP>>

S: Otro día

T: Sí, bueno, vale, de acuerdo. <<CLMCON>> Entonces podemos tener una actitud favorable, vemos por qué nos hemos formado esa actitud y vemos por qué no llegamos a comprar los productos. <<QICSA>> ¿Por qué? <<QICSA>> <<DSSR>> Porque la actitud no está formada... o está formada por tres dimensiones o elementos distintos. <<DSSR>> Un elemento que es el cognitivo, la información que tenemos sobre <<DSALL>> lo que sea. <<DSALL>> La información que tenemos sobre las marcas, las percepciones, lo que nos han contado, nuestras creencias, es decir todo lo que saber, información sobre esa marca. Pero... eso también lo decíamos el otro día, lo racional nos puede llevar a extraer conclusiones. Para tener una actitud verdaderamente favorable, <<DSSR>> posiblemente, posiblemente no, seguro <<DSSR>> necesitamos también un componente afectivo. Algo que nos mueva la emoción de forma que <<DSFIL>> eeehhh <<DSFIL>> lleguemos pues a sentir una cercanía mayor con la marca. <<DSRETR>> Y todo eso puede llevarnos a... digamos a hacer la con- a <<DSREST>> hacer la conducta- a tener una conducta favorable a movernos a llevarnos a la acción, <<DSREST>> <<DSRETR>> o al revés, a <<DSFIL>> uuhmm <<DSFIL>> evitar la acción. Esto sería la conducta. Hemos visto por ejemplo que todos tenemos una actitud muy favorable hacia los productos ecológicos pero todavía no nos han conseguido <<DSREST>> convencer lo suf- o todavía nosotros no nos hemos convencido suficientemente como para ir y comprar los productos. <<DSREST>> Sobre todo porque son más caros, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Con lo cual pues <<DSRETR>> sabemos sabemos <<DSRETR>> que lo ecológico es más amigable con el medio ambiente, es incluso mejor para la salud. Tenemos



bueno oye <<DSRETR>> tenemos cierta... cierta cercanía, cierta sensación positiva pero.... no hemos llegado aquí. <<DSRETR>> No nos lanzamos a comprar los productos. Esa <<DSAPP>> pata <<DSAPP>> de la actitud que es la cognición son los conocimientos, las percepciones que un individuo recibe sobre un objeto sobre una marca, sobre un local, sobre un establecimiento, sobre un bar, sobre un restaurante, sobre... <<DSALL>> lo que sea. <<DSALL>> <<CLMMAN>> (Reading through the presentation) Bueno, esto no sé muy bien lo que quiere decir. <<CLMMAN>>

No tenemos además por qué saber cómo son los productos porque muchas veces tenemos una idea aquí pone distorsionadas, ideas distorsionadas o no distorsionadas, pero por ejemplo Carolina sabe que la calidad de... Hacendado es una calidad bastante buena para el precio, pero la del Lidl no. Me lo has dicho antes. Claro, si tú lo crees, es así, por lo menos para ti. Claro que sí. <<DSFIL>> Eeehhhh <<DSFIL>> pero bueno, para formarnos una actitud <<DSFIL>> eehh <<DSFIL>> <<DSAB>> tenemos que generar desarrollar cierto sentimiento hacia. <<DSAB>> Es la emoción que acompaña a la idea y se expresa en el sentido de querer o no querer al objeto. Hay marcas que que las queremos, que tenemos simpatía, que nos gustan o otras que no. <<DSFIL>> Eeehhhh <<DSFIL>> ¿qué más? <<DSAB>> Esto es un poco quizá... <<DSAB>> bueno <<QICSA>> <<DSREST>> ¿qué le fallaba a LG- a los electrodomésticos LG cuando entraron en España? <<DSREST>> <<QICSA>> La falta total de información que teníamos... si no tenemos información ninguna posiblemente difícilmente vamos a poder generar ningún tipo de lazo afectivo. Hoy en día sabemos mucho de la marca LG, no sabemos mucho, sabemos lo que sepamos, <<DSFIL>> eehh <<DSFIL>> por lo tanto es una marca que ya es fiable... y hemos podido generar o desarrollar ese tipo de lazos de afecto. Hombre es una marca que electrónicamente <<DSSR>> está- es la mejor desarrollada <<DSSR>> y la que mejores prestaciones tiene. Eso hace que digamos "bueno, es una marca confiable". Y que al final lleguemos a comprarla. Y elemento de la conducta. Estos ejemplos si los pusimos el otro día, <<QICCON>> ¿no? <<QICCON>> <<DSFIL>> Uuhmm <<DSFIL>> veíamos como <<DSRETR>> un- una <<DSFIL>> eeehh <<DSFIL>> una de las... ¡ay, lo diré! <<DSRETR>> bueno iba a decir de <<DSCIR>> las esquinas del triángulo. <<DSCIR>> Por favor, <<QICLAN>> ¿cómo se dice la palabra? <<QICLAN>> Que ya se me...

S: Ángulo

S: Vértices

T: <<DSREP>> Vértices. <<DSREP>> Gracias. Uno de los vértices del triángulo puede hacer moverse a uno de los otros dos. <<DSFIL>> Uuhmm <<DSFIL>> la cognición puede hacer que movamos la parte afectiva y que desarrollemos algo positivo hacia la marca. <<DSFIL>> Uuhmm <<DSFIL>> la

emoción o el afecto que sentimos hacia una marca puede que <<DSFIL>>  
 eehh <<DSFIL>> nos haga cambiar la conducta. Valoramos mucho la  
 elegancia y los detalles. Yo tengo una cena mañana con unos amigos,  
 <<QICIND>> ¿qué hago? <<QICIND>> <<QICIND>> ¿qué compro?  
 <<QICIND>> Ferrero Rocher, no me queda otro remedio después de haber  
 visto este anuncio, me acuerdo y digo “Dios mío, tengo que comprar Ferrero  
 Rocher porque la cena que voy a poner va a ser una cena impecable y voy a  
 cuidar todos los detalles” Tendré que llamar al chef @@ <<QICCON>> ¿Sí?  
 <<QICCON>> <<QICIND>> ¿Quién dice “bueno mira que vengan mañana mis  
 amigos que hacemos unos sándwiches ahí sobre la marcha en la cocina”?  
 <<QICIND>> <<QICIND>> ¿Qué hago? <<QICIND>> <<QICIND>> ¿Compro  
 Ferrero Rocher? <<QICIND>> Total... ya traerán algo. <<DSOM>> Bueno pues  
 por lo tanto, esa emoción, todo lo que he captado a través del anuncio de...  
 <<DSOM>> Hemos captado todo, nos han dado información, <<DSRETR>>  
 transmitían una un un determinado ambiente <<DSRETR>> <<QICREF>>  
 <<OPIN>> <<->> ¿para que compre o que no compre mañana Ferrero Rocher?  
 <<->> <<OPIN>> <<QICREF>> <<QICREF>> <<OPIN>> <<->> ¿Qué hago? <<->>  
 <<OPIN>> <<QICREF>> (..2) Lo que quiera, <<QICCON>> ¿no?  
 <<QICCON>> @@@ Vale.

Las actitudes entonces se pueden cambiar desde un director de marketing  
 desde una estrategia de marketing <<QICSA>> ¿podemos hacer que cambien  
 los consumidores la actitud hacia nuestro producto? <<QICSA>> Sí, lo  
 acabamos de decir con estos ejemplos. Vale, ponedme algún ejemplo (...4)  
 Esto lo traigo como un ejemplo, no sé si es el mejor, si no... estáis de acuerdo  
 buscáis otros muchísimo mejores para el jueves. TripAdvisor hasta ahora  
 <<QICDIS>> <<DESC>> <<->> <<DSSR>> ¿qué era? <<->> <<DESC>>  
 <<QICDIS>> <<QICDIS>> <<DESC>> <<->> <<DSREP>> ¿qué es? <<->>  
 <<DESC>> <<QICDIS>> <<QICDIS>> <<DESC>> <<->> ¿qué es TripAdvisor?  
 <<DSSR>> <<DSREP>> <<->> <<DESC>> <<QICDIS>>

S: Un buscador de hoteles

T: <<DSRETR>> Es un...buscador, <<DSOM>> es un... <<DSOM>>  
 <<DSRETR>>

S: ...De hoteles

T: Sí. No solamente es un buscador de hoteles, <<QICCON>> ¿no?  
 <<QICCON>> No es simplemente es <<DSRETR>> un motor de búsq-  
 <<DSOM>> un motor... <<DSOM>> <<DSRETR>> <<QICREP>> ¿Cómo?  
 <<QICREP>>

S: Es un comparador

T: <<DSREP>> Es un comparador. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿qué compara? <<->> <<FACT->> <<QICDIS>> Compara precios...

S: Precios, calidad, opiniones

T: <<DSREP>> Calidad y opiniones. <<DSREP>> También es muy importante, <<QICCON>> ¿no? <<QICCON>> <<DSREST>> cuando vamos a- queremos viajar y queremos buscar un hotel, <<DSREST>> un destino de vacaciones y muy importante elegir bien. Y TripAdvisor <<QICSA>> ¿qué era? <<QICSA>> <<DSAB>> Pues una página web. Entrabas en TripAdvisor y... <<DSAB>> <<QICSA>> ¿habían hecho algo de publicidad antes, hasta ahora? <<QICSA>> Yo creo que no. Yo creo que no habían hecho nada de publicidad. Por lo menos en los medios de comunicación masivos. Y la gente que lo conocía, lo conocería pero... otra tantísima gente no lo conoce. No sabe qué es lo que puede esperar de TripAdvisor. Por lo tanto... acaban de empezar una nueva campaña de publicidad. <<QICDIS>> <<OPIN->> <<->> ¿Están creando la imagen que quieren para TripAdvisor? <<->> <<OPIN->> <<QICDIS>> <<QICREF>> <<OPIN->> <<+>> ¿Qué imagen teníais de TripAdvisor? <<+>> <<OPIN->> <<QICREF>> <<QICDIS>> <<DESC->> <<->> ¿Qué es? <<->> <<DESC->> <<QICDIS>> <<QICREF>> <<DESC->> <<->> ¿Es eficiente? <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿Es rápido? <<->> <<DESC->> <<QICREF>> <<QICDIS>> <<DESC->> <<->> ¿Qué qué es? <<->> <<DESC->> <<QICDIS>> <<QICREF>> <<DESC->> <<->> ¿Es bueno? <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿Tiene muchas opiniones? <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿Realmente compara bien las opiniones? <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿Qué tiene de bueno? <<->> <<DESC->> <<QICREF>>

S: Precios bajos

T: <<DSREP>> Tiene precios bajos. <<DSREP>> Ya pero yo no quiero precios bajos, por ejemplo. Yo cuando viajo cuando voy de vacaciones quiero lo mejor.

S: Va según las preferencias de la búsqueda de cada persona.

T: Compara según las preferencias. Por lo tanto <<QICDIS>> <<DESC->> <<->> ¿tiene preferencias también para nosotros que no tenemos límite de dinero? <<->> <<DESC->> <<QICDIS>>

S: Sí

T: <<QICDIS>> <<DESC->> <<->> ¿Y gastamos muchísimo y vamos siempre a los buenísimos hoteles? <<->> <<DESC->> <<QICDIS>>

S: A lo mejor puedes seleccionar los viajes por el límite de precio

T: Por lo tanto es un buscador, pero es eficiente, es un buen comparador, tiene opiniones...

S: Y foros

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Y foros

T: <<DSAB>> Tiene foros y... <<DSAB>> TripAdvisor acaba de terminar de hacer esta campaña de publicidad.

(Commercial being played)

T: (Repeating from the commercial) La red de viajes más grande... Cien millones de comentarios y opiniones. Siguen creciendo. Fotos y opiniones. ¿Quién no quiere estar aquí? O sea, además aciertan. Tienen muchísimos comentarios, son comentarios imparciales. <<DSFIL>> Eeehhh <<DSFIL>> y vas a estar donde quieres estar es decir que buscas y vas a conseguirlo. <<QICDIS>> <<OPIN->> <<->> ¿Están empezando a crear la imagen de TripAdvisor? <<->> <<OPIN->> <<QICDIS>> (...5) No.

S: A lo mejor muchísima gente tendría la opinión de... de esta manera pero a lo mejor como que con esto como que lo fomenta más

<<CLMCON>> T: <<QICREF>> <<OPIN->> <<+>> ¿Cuál era la opinión que teníais de TripAdvisor? <<+>> <<OPIN->> <<QICREF>> Es que yo no sé si alguien tenía una <<DSFIL>> eehh <<DSFIL>> imagen clara de TripAdvisor o no teníamos una imagen, no, no... <<QICREF>> <<DESC->> <<->> ¿Era mejor que Booking.com? <<->> <<DESC->> <<QICREF>> <<DSOM>> No sé si son comparables ni siquiera pero... <<DSOM>> (..2) Bueno, va. Ni sí, ni no, ni blanco, ni negro. <<QICDIS>> <<OPIN->> <<->> ¿Es un buen anuncio? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> ¿Está intentando crear una actitud favorable hacia la marca? <<->> <<OPIN->> <<QICDIS>>

SS: [[S]]

T: <<DSOM>> Hombre alguien que te de un servicio... <<DSOM>> al final entrando en su página consigues tantas opiniones imparciales y luego además aciertan o tomas una correcta decisión gracias a su información... Hombre, yo la quiero para mí, <<QICCON>> ¿no? <<QICCON>> La próxima vez que yo vaya de viaje desde luego voy a buscar en TripAdvisor <<QICCON>> ¿o no? <<QICCON>>

S: XXX otra posibilidad...

T: <<DSRETR>> No te no te oigo bien <<DSRETR>>

S: ... Que si por ejemplo una persona utiliza Booking y Booking siempre le ha ido bien, no va a cambiar a TripAdvisor pero si es verdad-

T: <<QICCON>> ¿Por qué no va a cambiar a TripAdvisor? <<QICCON>>

S: ...pero sí a lo mejor lo que puede hacer es pues en vez de esa posibilidad de seguir buscando en Booking pues probar también a ver en TripAdvisor

T: Ese cambio es automático. <<CLMCON>> Otra cosa es que si tú compras, yo qué sé, <<DSFIL>> uuhhmm <<DSFIL>> algo constantemente o utilizas un perfume te cuesta cambiar porque la implicación de ese cambio es muy alta. Es decir a uno se le reconoce por la fragancia que utiliza y además cambiar de fragancia es caro porque los perfumes son caros. Vale, pues ese tipo de decisión posiblemente no la cambies por el mero hecho de haber visto un anuncio un día, <<DSOM>> pero en este caso que estás en el ordenador...

<<DSOM>> Que esté utilizando Booking, <<QICCON>> ¿por qué no vas a entrar a ver TripAdvisor? <<QICCON>> Yo desde luego veo esa foto y a mí desde luego me parece bastante sugerente. Yo también quiero estar ahí. Entonces es una nueva alternativa. Para gente joven, te llevan donde quieren...

<<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí o no? <<QICCON>> Por lo tanto... <<QICREF>> <<OPIN->> <<->> ¿conseguirán que la gente cambie su conducta? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Por lo menos que lo prueben, que entren, que lo tengan como una alternativa? <<->> <<OPIN->> <<QICREF>> (..2) <<QICDIS>> <<DESC->> <<->> ¿Es divertida? <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> ¿El anuncio es divertido? <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->>

¿Pretende serlo? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->>

¿Está hecho en tono de humor? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>>

<<OPIN->> <<->> ¿Más para gente joven? <<->> <<OPIN->> <<QICDIS>>

<<QICDIS>> <<OPIN->> <<->> ¿No tan joven? <<->> <<OPIN->> <<QICDIS>>

(..2) Carolina que te estoy leyendo el pensamiento, que yo soy madre y te lo estoy leyendo @@@ ¡Que no, que no! Que era broma. <<DSAB>> Que es... Bueno... <<DSAB>>

S: En Facebook hay aplicaciones de la marca

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Que en Facebook hay aplicaciones de la marca para que tú pongas tus destinos donde has ido y la gente pueda ver dónde has viajado...

T: Uuhhmm

S: Por lo menos la gente joven que está en el sector están...

T: <<DSOM>> Están abriendo... <<DSOM>> ¡claro! Están intentando abrir mercado y lo que quieren es eso vender creando una actitud <<DSFIL>> eehh

<<DSFIL>> comunicándonos una imagen. <<DSFIL>> Eeehh <<DSFIL>> buscando <<DSFIL>> eehh <<DSFIL>> llegar el consumidor a través del lugar de vacaciones. A veces también buscamos hoteles para ir a trabajar, pero eso es mucho menos sugerente. Esta foto es mucho más sugerente que la de un ejecutivo... bueno no sé o su secretaria o quien sea o la agencia de viajes buscando hoteles, <<QICCON>> ¿no? <<QICCON>> A veces... no sé o sea que viajamos por otras muchas razones. Bueno, esto es un ejemplo que yo he traído como de creación de una actitud. <<DSREST>> Esto es una marca que no tenía- de la que no teníamos prácticamente información, <<DSREST>> conocíamos el producto pero de la marca como imagen de mara no teníamos ningún tipo de información. <<DSOM>> Si encontráis alguna otra seguro que... <<DSOM>> encontráis alguna mejor que esta. <<QICREF>> <<FACT->> <<->> ¿Qué marcas hay que se esté introduciendo en este momento en España? <<->> <<FACT->> <<QICREF>> (..2) <<DSOM>> Que estén creando en este momento una imagen... que estén creando... A mí no se me ocurría, seguro que vosotros... <<DSOM>>

S: Que le hace la competencia yo no sé si era Trivago o algo así que el anuncio que hicieron también era un poco pues eso como que estaban las dos partes y elegían cada uno... salía un chico así como un poco [XXX] y salía como con una toalla en la [cabeza] y una chica y luego coincidían en el ascensor y salía lo que habían pensao. Es igual que esto que está enfocado a que está hecho para cualquier tipo de bolsillo. No sé si eran Booking o Trivago...

T: [Sí] [¡Ah sí!] <<QICCON>> ¿Era Booking o Trivago? <<QICCON>>

S: Era Trivago

S: EsTrivago. El ascensor es Trivago

T: Yo tampoco lo sabía. Es verdad, es verdad, eso sí que lo recuerdo.

Bueno, <<DSFIL>> eeehhh <<DSFIL>> hay actitudes que se mantienen, se consolidan y esto no lo vamos a ver porque yo creo que lo vimos el otro día, <<QICCON>> ¿no? <<QICCON>> El del niño que le habla a su hermanito en la barriga de su madre que es tremendamente tierno pero <<DSFIL>> uuhmm <<DSFIL>> que despierta sonrisas que es lo que hace Danone. Es uno de los primeros, por lo menos que yo vaya visto, es el primer anuncio paraguas de Danone. Danone siempre ha hecho publicidad de sus diferentes productos y todos tenían beneficios bastante racionales. <<DSOM>> Activia hace no sé qué porque... <<DSOM>> Con Danonino los niños crecen. <<DSOM>> Con <<DSFIL>> eeehhh... <<DSFIL>> <<DSOM>>

S: Densia

T: Con Densia <<DSFIL>> eeehhh <<DSFIL>> cuida tus huesos. Y el otro baja el colesterol. <<DSREST>> Siempre han sido <<DSFIL>> eeehhh <<DSFIL>>

ejemplos de- muy focalizados hacia el producto con un paraguas de Danone muy conocido, <<DSREST>> muy fiable como una marca plenamente de confianza, pero Danone ha empezado a utilizar con esta campaña utiliza además y refuerza la imagen que tenemos <<DSRETR>> con uno un con un anuncio puramente emocional. <<DSRETR>> Y consolida claramente lo que es. Un ejemplo de cambio de imagen es el cambio de imagen de McDonalds. Del McDonalds rojo y amarillo que llama la atención estés donde estés, pero hombre que no representa una excesivamente calidad de los de sus productos. El rojo es más atención, diversión, pasión, <<QICREF>> <<FACT->> <<->> ¿qué más puede ser rojo? <<->> <<FACT->> <<QICREF>> (..2) Pero nunca calidad de la comida, <<QICCON>> ¿no? <<QICCON>> Bueno, no lo sé muy bien. Me estoy metiendo en un jardín. Cambiaron completamente o están intentando están en el proceso de cambiar la actitud hacia McDonalds. McDonalds ahora es verde. Entonces esto es proceso de cambio en la percepción <<DSREST>> que quieren que reciba que quieren que tenga el consumidor de la marca. <<DSREST>>

S: XXX

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...El payaso que había antes en los anuncios...

S: Ha desaparecido

T: No sé qué ha pasado con el payaso, <<DSOM>> es que tampoco creáis que... <<DSOM>>

S: Pero para los niños era esencial ese payaso

T: Uuhmm

SS: (overlapping)

T: El Ronald McDonald. Bueno pues <<QICREF>> <<EXPL+>> <<+>> ¿qué ha pasado con el payaso? <<+>> <<EXPL+>> <<QICREF>> <<CLMMAN>> Alicia, tú, <<DSOM>> ¿nos lo cuentas para...? <<DSOM>> <<QRCPR>> ¿Quién es Alicia? <<QRCPR>> Ninguna de las dos. No sois Alicia. Estaba intentando hacer un esfuerzo para acordarme de los nombres y ni por esas. <<DSFIL>> Eeehhh <<DSFIL>> bueno pues dado que ninguna es Alicia, tú por ahí atrás... No, un chico. El del gallinero, el último, el de la última fila.

S: ¿Yo?

T: <<DSOM>> ¿Por qué no nos cuentas...? <<DSOM>> ¿Ismael?

SS: [[@@@]]

T: Cuéntanos por favor el jueves la historia del payaso. <<DSREST>> ¿Cuál es...? que te empapes un poco más de cuál es el cambio que está haciendo McDonalds. <<DSREST>> <<DSREST>> Cuenta- intenta averiguar un poco más. <<DSREST>> Qué ha pasado con el payaso, <<DSFIL>> eehh <<DSFIL>> por qué han abandonado ese icono. Algo leí yo pero no me acuerdo muy bien qué es lo que iban a hacer con el payaso. <<QICCON>> ¿Vale? <<QICCON>> <<DSOM>> Brevemente, así sin... <<DSOM>> <<DSOM>> Y no sé tampoco si este cambio... <<DSOM>> <<QICREP>> ¿Qué? <<QICREP>>

S: No que no sabía cómo se llama el payaso

S: (overlapping)

T: Ya. Se llama Ronald <<DSFIL>> uuhmm <<DSFIL>> <<DSSR>> McDon-Ronald McDonald. <<DSSR>> <<DSFIL>> Uuhmm <<DSFIL>> <<DSOM>> las generaciones es lo que tienen que...<<DSOM>>

S: Efectivamente

T: <<DSREP>> Efectivamente. <<DSREP>> Esta mañana yo les decía que cuando tenía vuestra edad <<DSRETR>> yo no iba nunca no iba a ning- a ningún McDonalds porque no- donde yo vivía no había ningún McDonalds y me miraban con- como con cara de... vivías en Marte. <<DSRETR>> No, pues no, pero no había McDonalds. No sé qué año entró McDonalds en España. Para vosotros en la prehistoria pero... no tanto. Preguntádselo a vuestros padres. <<CLMMAN>>

Bueno, entonces es un cambio de actitud. Y McDonalds, como os decía algo, lleva haciéndolo muy paso a paso. <<DSREST>> Primero introdujo- cambió los menús, en el sentido de que introdujo ensaladas, <<DSREST>> hamburguesas de pollo, hamburguesas de pescado, <<DSFIL>> eehh <<DSFIL>> después postres, postres lácteos, de hecho tenía un acuerdo con Danone, <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> El postre de Happy Meal no era un... era un Petit Suisse, <<DSRETR>> con lo cual bueno pues marca reconocida junto a marca reconocida. Después, bueno, han ido haciendo todo ese tipo de evolución. Solamente en la carta de sus productos. <<DSFIL>> Eeehhh <<DSFIL>> después eso creo que venía después, en McDonalds también es un sitio donde te puedes tomar un café, <<QICCON>> ¿no? <<QICCON>> Y también te puedes tomar una cerveza con tus amigos. <<QICRET>> ¿Os acordáis de la campaña que hubo en verano? <<QICRET>> No sé si la hemos visto, <<QICRET>> ¿os la he enseñao? <<QICRET>> No, fue un examen de junio. El examen de junio del año pasao era de la campaña de McDonalds de vámonos. Eran <<DSFIL>> uuhmm <<DSFIL>> a ver personas jóvenes, padres jóvenes, treinta y tantos, “vámonos a tomarnos unas



cervezas a McDonalds”. Un grupo de amigos. Con lo cual, van cambiando la actitud, pero muy poco a poco.

Y este es un ejemplo que yo considero de palos de ciego porque no sé muy bien cuál es la imagen que quiere transmitir Benetton. <<QICREF>> <<DESC->> <<+>> ¿Cuál es la imagen de Benetton? <<+>> <<DESC->> <<QICREF>> (...3)

S: Multicultural

S: Colorido

T: Sí, <<DSRETR>> esta fue la campaña de de de... Benetton desde su lanzamiento. <<DSRETR>> <<DSREST>> Y yo- cuando lanzaron la marca empezaron con este perfil. <<DSREST>> Una marca <<DSFIL>> uuhmm <<DSFIL>> pues para todos <<DSFIL>> uuhmm <<DSFIL>> de colores que no mira las... <<DSFIL>> uuuhmmm <<DSFIL>> la raza, para todo el mundo igual. <<DSREST>> Después empezaron- cambiaron completamente su estrategia. <<DSREST>> <<DSRETR>> En algún momento de toda esta larga ya- ya esta larga historia han vuelto a esta imagen, <<DSRETR>> pero han hecho cosas muy raras. Hicieron esta campaña de publicidad (showing the ads and images), <<QICRET>> ¿os acordáis? <<QICRET>> No os podéis acordar porque hace mucho tiempo. Hicieron esta otra campaña de publicidad hace dos años. De esta sí que os acordáis. <<QICCON>> ¿Que no te acuerdas de esta campaña? <<QICCON>> <<QICCON>> ¿Que no has escuchado hablar de esta campaña? <<QICCON>> Pues tú eres más raro que yo que no iba a McDonalds a vuestra edad. <<QICREF>> <<FACT->> <<->> ¿Quién no conoce la campaña de “Unhate”? <<->> <<FACT->> <<QICREF>> (...3) <<QICCON>> ¿Los demás? <<QICCON>> Sí. Y esta es la última. Es <<DSCODE>> “Unemployee of the Year”. <<DSCODE>> Bueno, y en algún momento de entre todas estas campañas han vuelto otra vez a los colores. Así fue como empezaron. Después decidieron cambiar completamente <<DSFIL>> eeehhh eeehhh <<DSFIL>> de estrategia y empezaron <<DSFIL>> uuhmm <<DSFIL>> @ hicieron unas series de campañas @@ se tapa la cabeza @@ Hicieron una serie de campañas como reivindicativas, bueno algunas simplemente muy chocantes. <<DSFIL>> Uuhmm <<DSFIL>> <<DSREST>> hablaban- que permitían hablar de McDonalds, ¡uy de McDonalds! <<DSREST>> Bueno que permitían hablar de Benetton pero no había ninguna conexión con la marca. Después iniciaron una serie de campañas de <<DSFIL>> eehh <<DSFIL>> <<DSRETR>> reivindicativas pues de alguna... de alguna causa que generaba conciencia social. <<DSRETR>> Esto es <<DSCODE>> “food for work”, <<DSCODE>> pues bueno, pues una chica completamente tapada...

S: Eso es peligroso porque puede ir XXX por ir con esa manta

T: No creo que en ese país <<DSFIL>> eehh <<DSFIL>> comprara la marca. Vamos, me da la sensación.

S: ...Son temas culturales XXX

T: <<DSRETR>> Se han- se han metido en muchos temas que han resultado conflictivos. Esto era <<DSCODE>> “food for life”, <<DSSR>> “food for work”, es “food for life” <<DSSR>> <<DSCODE>> <<DSFIL>> Eeehhh <<DSFIL>> bueno pues ir destacando los horrores de la guerra. Por alguna razón tienen algún tipo de conflicto con la religión porque esto fue ya hace muchos años y <<DSOM>> <<DSREST>> recuerdo que fue pues bueno... Se habló de la... pero bueno. <<DSREST>> <<DSOM>> <<DSREST>> Después sac- <<DSFIL>> eehh <<DSFIL>> destacaban <<DSFIL>> eehhh <<DSFIL>> destacaban aspectos sociales. <<DSRETR>> <<DSREST>> Tenían algunas también sobre el VIH, sobre el sida, los años muy finales de los ochenta, a principios de los noventa cuando <<DSFIL>> eeehhh <<DSFIL>> empezaba la gente a concienciarse sobre el sida. Entonces, hicieron unas campañas que ¿qué tiene esto que ver con Benetton? Bueno, eran campañas muy chocantes. Os lo quito si os da mucha repugnancia. Bueno, <<DSOM>> era vallas de... <<DSOM>> Hace como dos años volvieron a resurgir de sus cenizas. Habían pasado otra vez por los colores, <<DSRETR>> el multirac- rac- racismo, <<DSRETR>> y <<DSFIL>> eeehhh <<DSFIL>> lanzaron esta campaña, que fue una campaña que yo creo que no vio la luz prácticamente en los medios de comunicación. Fue una campaña que nació con una única vocación que era la de <<DSFIL>> eehh <<DSFIL>>

S: Provocar

T: <<DSREP>> Provocar <<DSREP>> sí, el objetivo, pero de expandirse con... <<DSFIL>> uuuhmm... <<DSFIL>> con forma viral a través de la red. Y sabían perfectamente que lo tenían y que lo habían conseguido. Yo creo que pusieron un par de vallas en algún sitio, un par de lonas que intentaron colgar o colgaron en Roma, en Milán y aquello ya dio la vuelta al mundo. Dijeron que sí que retiraban parte de la campaña pero la campaña ya es irretirable porque lógicamente está en la red. <<DSREST>> Y hicieron este tipo... tuvieron varias ejecuciones, todas ellas muy brillantes. <<DSREST>> Mira Hugo Chávez y <<DSOM>> esta con Sarkozy pues ya no está... <<DSOM>> Y bueno, luego esta que por supuesto el Vaticano pidió que la retiraran ipso facto. Bueno, <<QICDIS>> <<OPIN->> <<+>> ¿qué pretendían? <<+>> <<OPIN->> <<QICDIS>> <<QICREF>> <<OPIN->> <<+>> ¿qué os parecen estas campañas? <<+>> <<OPIN->> <<QICREF>> Todo esto tiene un titular. <<QICDIS>> <<EXPL+>> <<->> ¿Qué quiere decir <<DSCODE>> “Unhate”? <<DSCODE>> <<->> <<EXPL+>> <<QICDIS>>

S: Sin odio

S: Son muy agresivas

T: <<DSREP>> Sin odio, <<DSREP>> <<QICCON>> ¿no? <<QICCON>> No sé cómo se traduce <<QICLAN>> ¿cómo se traduce <<DSCODE>> “unhate”? <<DSCODE>> <<QICLAN>> <<QICLAN>> ¿cómo se traduce? <<QICLAN>> (..2) Bueno, esto fue lo que hicieron. <<CLMCON>> <<QICREF>> <<OPIN->> <<+>> ¿Qué os parece? <<+>> <<OPIN->> <<QICREF>> Nada vamos a ver Carolina, tienes que elaborarlo. Es decir “yo no entiendo cómo pueden hacer esto”, vale, yo tampoco pero entonces pero <<QICREF>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICREF>>

S: Porque quieren que se hable de [Benetton] de Benetton de Benetton

T: [Claro] Vayas y no entres porque les va fatal y van a cerrar.

S: Hacen lo contrario

T: <<QICREP>> ¿Qué? <<QICREP>>

S: ... Que hacen lo contrario del marketing

S: A mí me parece muy buena campaña porque apuesta por la diversidad de culturas

S: XXX

T: No sé, no sé qué dice. A ver Alba. Alba tiene una opinión.... Sí <<DSFIL>> eeehhh <<DSFIL>> díselo a Jamila.

S: Ah qué sí, a mí me parece muy buena campaña porque a mí me parece que apuesta por la diversidad tanto de culturas como de color como al principio y XXX que esto o que Sarkozy besando a Merkel.

S: Pero hay que tener cuidado porque a lo mejor esto [XXX]

SS: [[XXXX]] (overlapping)

T: A ver pero hablar entre vosotros. Yo ahora no estoy.

S: Hacen una campaña así como con distintas culturas a mí me parece no sé...

S: Que a lo mejor puede llegar a tocar la moral, a ofender, a que te moleste y eso es peligroso

S: XXX

S: Claro XXX motivo

SS: (overlapping)

T: <<DSOM>> Díselo, díselo, levántate y...<<DSOM>>

S: A mí me parece una buena campaña porque no sé si es ropa si es una ONG...

S: Claro

S: ... Pero si yo no conozco la marca digo “pero esto ¿qué es?” y te metes a saber qué es y así ya te estás dando a conocer

S: [XXX]

S: [XXX]

S: Por lo menos la atención ya la has captado

SS: [[overlapping – talking at the same time]]

T: Salvo estos, estos son líderes que están enfrentados o estuvieron enfrentados políticamente. Es decir estos dos estaban enfrentados, Corea del Norte y Corea del Sur, <<DSFIL>> eeehhh <<DSFIL>> bueno no sé si llegaron a estar enfrentados... <<QICCON>> ¿eh? <<QICCON>>

S: Sí, Sí

S: Sí

T: Pero que aquí no hay un enfrentamiento abierto, <<QICCON>> ¿no? <<QICCON>> Entre China y <<DSRETR>> Estado- y y... <<DSRETR>> Bueno nada nada, seguir seguir seguir.

SS: [[overlapping]]

S: Si nadie defiende por así decirlo el XX....

T: Sí, ya, que representan cosas totalmente distintas pero tanto como eso.... Sí, sí.

S: ...La evolución por así decirlo del principio de su marca. Su marca al principio eran colores y ahora a lo mejor no son colores, pero a lo mejor es como... [diversidad] de... no sé, es que no sé explicarlo. Pero... no sé, es que no sé explicarlo

T: [Uuhhmm] <<DSREST>> <<DSOM>> Pero te tienes que- claro, en eso consiste que expliques... <<DSOM>> <<DSREST>>

S: ...Antes eran colores y ahora van más hacia la carga política

S: No sé qué tiene que ver Benetton con todo este tema

S: ... No tiene nada que ver porque es una tienda de ropa pero no tiene nada que ver. Lo que pasa es que es una marca con carácter que trata de sacar a relucir lo que piensa y lo que ella defiende o... decir o...

S: Yo pienso que [XXXXX]

S: [XXXXX] (overlapping)

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: Que si quiere llegar a todo el mundo también tiene que tener en cuenta los factores XXX de esos países XXXX no utilizar ese tipo de medidas para llegar a los consumidores. Pienso yo.

T: Hombre pero captar capta la atención. Ahí estaréis de acuerdo conmigo

S: Sí

S: Que llegar, llega sí

T: Llegar ha llegao a todo el mundo @@@ <<QICREF>> <<OPIN->> <<->> ¿A quién le parece esto una campaña impactante, <<DSOM>> una campaña que...? <<DSOM>> <<->> <<OPIN->> <<QICREF>>

SS: [[XXXX]]

S: Impactante es

T: No, no, a ver, favorablemente. <<DSRETR>> Porque lo que imp- lo importante es comunicar. <<DSRETR>> Esto es lo que llevamos diciendo dos meses.

S: Impacta por eso... positiva o negativamente... Pero aquí nos ha impactado a todos.

S: El caso es dar que hablar

S: Aquí unos dicen unas opiniones y otros otras

S: Había al año pasado una campaña de Loewe que iba de unos jóvenes y los trataba como si fueran personas estúpidas, eran pijos y decían tonterías. Y hibo muchas críticas y tal y al final Loewe consiguió XXX

T: Sí, me acuerdo, pero esa campaña era bastante distinta a esta. Sí, el año pasao la vimos varias veces. Súbela.

S: Lo que pasa es que ha llegado un punto que no tenía mucho éxito y no sabía cómo llamar la atención y crear polémica de alguna forma para intentar remontar y ya después...

T: Bueno, <<QICREF>> <<OPIN->> <<->> ¿quién seguiría con estas campañas? <<->> <<OPIN->> <<QICREF>> A ver vamos a dividir la clase en dos. <<QICREF>> <<OPIN->> <<->> <<DSREP>> ¿Quién seguiría con estas campañas y quién no seguiría con estas campañas? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Quién seguiría con estas campañas? <<DSREP>> <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Quién cree que es algo bueno para la marca? <<->> <<OPIN->> <<QICREF>> (students raise their hands) <<QICREF>> <<OPIN->> <<->> ¿Quién no seguiría con estas campañas? <<->> <<OPIN->> <<QICREF>> (hands up) Ah bueno, solamente han hablao aquí... Jamila y Carolina, los demás no os habéis pronunciado.

S: Sí

T: Ah sí, <<DSREP>> es verdad, es verdad, <<DSREP>> estaba mirando hacia allá. Sensibilidad. <<CLMCON>> Bueno después de estas campañas hicieron la última que yo recuerde de Benetton han sido estas <<DSCODE>> “Unemployee of the Year” <<DSCODE>> (reading from ad). Pues ¡vaya mérito! <<QICCON>> ¿verdad? <<QICCON>> Pues vaya... ¡qué campaña! ¡qué transmite, no! (reading again) <<DSOM>> <<DSCODE>> “Call for entries at...” <<DSCODE>> <<DSOM>> También es <<DSCODE>> “unhatefoundation.org”, <<DSCODE>> que no sé muy bien que es el <<DSCODE>> “unhatefoundation” <<DSCODE>> pero bueno, habrá creado una fundación para evitar el odio. No tengo ni idea. <<DSFIL>> Eeehh <<DSFIL>> habéis dicho algunas cosas que las he ido anotando. <<DSFIL>> Eeehh <<DSFIL>> <<DSREST>> Benetton...la publicidad hace lo que hace. <<DSREST>> La publicidad trata de captar la atención del consumidor, de generar una actitud. <<DSSR>> Pero... extrayendo, construyendo a la motivación <<DSSR>> que le hace comprar al consumidor esa categoría de productos. Por eso hay que investigar al consumidor. Yo creo que es lo primero que dijimos en clase el primer día. Cuanto más sepamos del consumidor, <<DSRETR>> mejor porque <<DSREST>> más sacaremos- digamos más indagaremos <<DSREST>> en... en lo que quiere, en lo que necesita, en lo que lo gusta, en todos los <<DSCODE>> “insides” <<DSCODE>> del consumidor que os he remitido en no sé cuantas páginas. <<DSRETR>> Con lo cual pregunta al consumidor qué es lo que quiere, qué es lo que necesita, qué es qué es lo que le gusta pero relacionado con tu producto o algo que pueda tener algo de relación y que construya en positivo, que construya algo para tu marca. Un ejemplo, a mi juicio, muy bueno es el primer caso que habéis hecho que es el caso de Dove. Dove sabía que tenía un buen producto, que tenía una marca con relativo prestigio, bastante conocida y <<DSSR>> indagó un poco qué era- cuáles eran las preocupaciones de mujeres. <<DSSR>> <<DSSR>> Eran que no se sentían o que no eran- que no cumplían los cánones de belleza estrictos, etcétera. <<DSSR>> Entonces cogió la idea por aquí, la marca por allá y hizo

un mix. De forma que ahora Dove es una marca sólida, consistente con productos de buena calidad a un precio muy razonable que ha creado también una fundación, una fundación para la autoestima y que lo que une, el <<DSCODE>> link <<DSCODE>> emocional o el vínculo emocional con la marca es precisamente el autoestima y <<DSFIL>> eeehh <<DSFIL>> la belleza real. En este caso, Benetton,- pero claro Dove ha construido y lanza productos nuevos, cambia las fragancias y hace un montón de cosas distintas. <<QICSA>> ¿Qué le pasa a la marca Benetton? <<QICSA>> Sigue vendiendo exactamente lo mismo que hace veinticinco años. Antes de Zara. <<QICCON>> ¿No? <<QICCON>> <<DSOM>> ¿Se puede mantener una marca...? <<DSOM>> Prácticamente lo mismo. Benetton no ha evolucionado prácticamente <<QICCON>> ¿o sí? <<QICCON>> <<QICSA>> ¿Qué siguen vendiendo? <<QICSA>> Jerséis de colorines. <<QICCON>> ¿Qué venden? <<QICCON>>

S: Ropa infantil

T: <<DSREP>> Ropa infantil. <<DSREP>> Ahora se la quedao ya en ropa infantil. Bueno, <<DSRETR>> se agotó, está agotada. <<DSRETR>> Fijaos la de vueltas que ha dado Zara modificando su imagen, modificando <<DSRETR>> la cantidad de productos, <<DSFIL>> eeehhh <<DSFIL>> cantidad- novedades prácticamente cada semana. <<DSRETR>> Bueno, Benetton se ha estancado y por alguna razón se han centrado en la publicidad. Esta publicidad fue la publicidad de lanzamiento, <<DSRETR>> creo que fue una una campaña excepcional. <<DSRETR>> Benetton vendió muchísimo pero después empezaron a hacer unas cosas ya mucho más raras. <<DSAB>> Bueno todavía aquí la marca tenía- o sea esto ¿os parece...? <<DSAB>> Todo- <<QICREP>> ¿eh? <<QICREP>>

S: Un corazón

T: <<DSOM>> Son corazones de cerdo, tampoco... <<DSOM>> Bueno, todos tenemos un mismo corazón por mucho que seamos blancos, negros o amarillos.

S: Y la misma sangre también

T: No tiene sangre. <<DSRETR>> Esto, esto, esto... <<DSRETR>> bueno, de verdad, no sé. Bueno, el caso, entonces empezaron a hacer cuando Benetton todavía tenía mucha fuerza <<DSFIL>> eehh <<DSFIL>> sacaron digamos una serie de temas que estaban en la conciencia social del consumidor: no al racismo, <<DSFIL>> uuhmm <<DSFIL>> más protección contra el VIH, <<DSFIL>> eehh <<DSFIL>> ya no lo sé muy bien qué más. Eso de todos somos iguales, el corazón, lo que sea, lucha contra el sida. Por ahí todavía tenía un pase porque las fotos era muy impactantes, pero bueno, tenían mucha notoriedad. Y Benetton todavía era fuerte. Benetton sigue igual, exactamente

igual, con los mismos colores, con un negocio ruinoso, y empiezan a hacer esta campaña, la campaña de <<DSCODE>> “Unhate”. <<DSCODE>> <<DSFIL>> Eeehhh <<DSFIL>> por aquí habéis dicho una cosa: capta la atención. <<QICDIS>> <<OPIN->> <<->> ¿Basta con que una marca capte la atención? <<->> <<OPIN->> <<QICDIS>> Por aquí habéis dicho que impacte negativa o positivamente, <<QICSA>> ¿desde cuándo una marca quiere impactar negativamente? <<QICSA>> Nunca jamás. Bueno que hablen de ella, yo creo que también os lo preguntaba en alguna otra ocasión, cuando vosotros queréis que hablen de vosotros, <<QICDIS>> <<OPIN->> <<->> ¿qué preferís que hablen bien o que hablen mal? <<->> <<OPIN->> <<QICDIS>>

S: Que hablen bien

T: Y si no van a hablar bien, por favor que se callen, <<QICCON>> ¿no? <<QICCON>> Porque hombre que hablen de ti aunque sea mal. Eso es una trola... <<QICCON>> ¿No? <<QICCON>> <<DSREST>> Por lo tanto si hablan mal de una marca- si vamos a hablar mal de una marca, <<DSREST>> eso no es bueno para una marca. Si alguien va a hablar mal de la marca, por favor retira la publicidad no está construyendo absolutamente nada. Por lo tanto, impacta, pero impacta por favor positivamente. <<DSFIL>> Eeehhh <<DSFIL>> eso capta la atención e impacta positivamente. <<DSREST>> Si algo te cae- te llama la atención, <<DSREST>> buscas información. No amigo, rara vez ocurre esto. Si te coge delante del ordenador muy inspirao <<DSRETR>> y... y la marca te ha generao una curiosidad loca, <<DSRETR>> posiblemente puedas hacer, pero vosotros <<QICSA>> ¿de verdad cuando veis publicidad después os vais directamente a la web y empezáis a buscar <<DSRETR>> lo- los productos <<DSRETR>> que tienen y los precios? <<QICSA>> Ojalá. <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿Tú lo haces con frecuencia? <<->> <<FACT->> <<QICREF>>

S: Yo porque ya conocía la marca Benetton pero yo por esta campaña iba a ver qué es Benetton porque a mí, yo veo esta campaña y a mí, es verdad que hay gente que se pueda sentir ofendida, pero a mí me hizo gracia. Es como si aquí pusieran la campaña de Rajoy y Rubalcaba dándose un beso, pues me hace gracia.

T: Pues vale, bueno.

S: ...Y me interesaría saber qué es Benetton si no sé qué es

T: Bueno, de acuerdo. <<DSFIL>> Eeeehhh <<DSFIL>> irías a ver qué es Benetton, posiblemente no irías a comprar Benetton por lo tanto, <<QICSA>> ¿qué tipo de actitud se está formando el consumidor? <<QICSA>> <<QICSA>> ¿Algo relacionado con la marca? <<QICSA>> <<QICSA>> ¿Nos está dando algún tipo de información positiva para comprar la marca? <<QICSA>> <<QICSA>> ¿Está generando en nosotros algún tipo de sensación positiva o



de actitud o de emoción positiva hacia la marca? <<QICSA>> Bajo ningún concepto. Y <<QICSA>> ¿vamos a ir a comprar a Benetton? <<QICSA>> No vamos a ir a comprar, pero no solamente por la publicidad sino <<DSRETR>> porque- incluso porque tiene los productos absolutamente obsoletos. <<DSRETR>> Por otro lado, aquí decías lo de una marca con carácter, pero no he entendido muy bien qué es una marca con carácter. <<DSOM>> Pero... <<DSOM>>

S: A ver yo, o sea, a ver hay una ideología y ellos la sacan a relucir

T: Ellos defienden su ideología. Bueno, ellos atacan las ideologías.

<<QICDIS>> <<OPIN->> <<->> ¿Es ético que alguien utilice una marca comercial, utilice a <<DSALL>> personas <<DSALL>> <<DSFIL>> eehh <<DSFIL>> líderes políticos en su propio beneficio? <<->> <<OPIN->> <<QICDIS>> <<DSOM>> Ridiculizándoles o... <<DSOM>> <<QICDIS>> <<OPIN->> <<->> ¿Es ético? <<->> <<OPIN->> <<QICDIS>>

S: No

T: <<QICDIS>> <<OPIN->> <<->> ¿Vale? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Puedo yo poner en mi campus virtual una foto súper divertida de vosotros tres no sé... @@ cazada en algún sitio y encima <<DSFIL>> eehh <<DSFIL>> distorsionada para que sea más divertida mi web y mi campus? <<->> <<FACT->> <<QICDIS>>

S: No

S: No somos personajes públicos

T: <<DSREP>> No sois personajes públicos. <<DSREP>> En clase sí @@ Bueno, <<QICDIS>> <<OPIN->> <<->> ¿es ético jugar <<DSRETR>> con... con las personas? <<DSRETR>> <<->> <<OPIN->> <<QICDIS>>

S: XXXX

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: XXX algunas empresas hacen lo mismo, a lo mejor XXX

T: Bueno, estamos hablando de conducta del consumidor. Nunca se convertiría en nada ético jugar con los sentimientos de las personas.

S: Si es para vender más, XXX

T: Ni aunque fuera para vender más

S: Yo creo que están rompiendo con sus valores, ¿no? [XXXX] multicultural y ahora está como un poco-

T: <<DSREP>> [Está jugando con los valores] Está jugando con los valores, <<DSREP>> está jugando con las creencias, y están jugando... con fuego. Posiblemente... <<DSOM>> y en este caso... <<DSOM>> <<CLMCON>> no sé bueno, para mí, este es un ejemplo clarísimo de que Benetton no ha conseguido hacerse una actitud favorable <<DSRETR>> hacia hacia hacia la marca <<DSRETR>> ni positiva, ni negativa, ni buena, ni mala, sino que han ido digamos dando un poco palos de ciego. Pero esta campaña además de todo es <<DSFIL>> eehh <<DSFIL>> claramente <<DSRETR>> falta falta de ética. <<DSRETR>> Muy muy falta de ética. Utilizar a unas personas en beneficio de tu propia marca, <<DSRETR>> creo que se pasa muy... <<DSFIL>> eehh <<DSFIL>> se pasa muchos pueblos de la raya <<DSFIL>> uuhmm. <<DSFIL>> <<DSRETR>> Y las marcas no sólo quieren llamar la atención, las marcas tratan de llamar la atención positivamente hacia los beneficios de tu marca, para poder generar esa actitud positiva que termine en la compra del producto. Dar un repaso a la definición de marketing y darle un repasillo también a lo que hemos ido diciendo hasta ahora <<DSSR>> de la imag- la marca <<DSSR>> tiene que construir sobre las motivaciones de los consumidores, darles lo que ellos demandan, cubrir necesidades, deseos, etcétera y eso aplica también claramente a la publicidad y a la ética de las marcas. No vale todo, amigo. No sé si estáis de acuerdo conmigo, posiblemente no, pero bueno, esto ya es un... es un <<DSCODE>> *statement*. <<DSCODE>> <<CLMSS>>

<<CLMMAN>> Y vamos a dejarlo aquí. El jueves seguimos. Subir ejemplos o subir sino comentarios que encontréis positivos <<DSSR>> sobre Ben- sobre la marca o sobre las campañas de Benetton <<DSSR>> que encontréis <<DSFIL>> eehh <<DSFIL>> en la web. <<QICCON>> ¿Vale? <<QICCON>> Comentarios positivos. Y ejemplos nuevos. <<CLMMAN>>

## 9.4.6. Lecture 2: Comportamiento del Consumidor

Date: November 14th 2013

# students attending: 16

**<<CLMMAN>>** T: Bueno, empezamos viendo qué es lo que habéis colgado en la web. **<<QICREF>>** **<<FACT->>** **<<->>** ¿Habéis encontrado muchos ejemplos? **<<->>** **<<FACT->>** **<<QICREF>>** (..2) **<<QICREF>>** **<<FACT->>** **<<+>>** ¿Qué habéis encontrado? **<<+>>** **<<FACT->>** **<<QICREF>>** (..1) Desde el miércoles, **<<QICCON>>** ¿no? **<<QICCON>>** Alba.

S: No, ya lo vimos

T: **<<QICCON>>** ¿Cómo? **<<QICCON>>** ¡Ah! Ese ya lo vimos. Alejandra.

S: He traído anuncio de Benetton

T: Bueno pero **<<QICCON>>** ¿más? **<<QICCON>>** Yo creo que ya vimos bastantes **<<CLMMAN>>**

**<<CLMMAT>>** S: ...He encontrado unos y he puesto los más normales, que había algunos que se iban un poco de las manos

T: ¡Se iban un poco de las manos! O sea que bueno...

S: ... Había algunos que eran peores

T: Que eran... **<<QICCON>>** ¿peores? **<<QICCON>>** Ya. Bueno hay muchos bastante desagradables de Benetton **<<DSFIL>>** uuhmm uuhmmm.  
**<<DSFIL>>**

S: Este por lo menos es mono

T: **<<QICREP>>** ¿Eh? **<<QICREP>>**

S: ... Este por lo menos es mono

T: Hay algunos que son monos. Ya bueno pero estos no son muy trasgresores. La política que había llevado Benetton en sus líneas de comunicación generalmente habían sido líneas muy trasgresoras pero yo creo que ya estas últimas eran cuando ya habían dado ya ese paso que, desde luego a mi juicio, se pasaban de la raya ya de la trasgresión. Bueno pues aquí pueden ser trasgresores **<<DSRETR>>** con con temas **<<DSRETR>>** que pueden ser socialmente **<<DSFIL>>** eeehhh **<<DSFIL>>** impactantes en la población, pero bueno, los otros, los que vimos de **<<DSCODE>>** "Unhate", **<<DSCODE>>** **<<DSAB>>** ¿hasta qué punto tratan de **<<DSFIL>>** eeehhh **<<DSFIL>>** de ser

impactantes o simplemente de utilizar una imagen para... <<DSAB>>

<<CLMMAN>> Óscar, <<QRCPR>> ¿habéis encontrado más anuncios de Benetton? <<QRCPR>>

S: Si, he hecho una pequeña presentación en power point de la explicación de por qué...

T: <<QICCON>> ¿Ah sí? <<QICCON>> <<CLMMAN>>

S: ...y quién los hacía

T: Ah los hacía...

S: ...Un director italiano

T: Si. <<DSRETR>> Que se llama... <<DSRETR>> Me saldrá ahora. No es Oliverio Toscani.

S: ...Estuvo desde la década de los noventa hasta el 2007 cuando hace un anuncio más- un poco fuerte sobre las- es un conflicto de guerra

T: Uuuhhm uuhmmm

S: ...y a partir de ahí le despiden y como que Benetton vuelve a...más... a la polémica y es cuando realiza la campaña de los besos de los políticos y tal. Y es cuando ya...

T: Ya

S: ...entran en pérdidas

T: <<DSREP>> Entran en pérdidas. <<DSREP>> Esta fue una imagen muy chocante. <<DSAB>> A mí esta me parece... <<DSAB>>

S: XXX

T: Sí. <<DSAB>> <<DSREST>> Fueron los- en realidad creo que las primeras... <<DSAB>> fue el año ¡ah 92! Esta. <<DSREST>> Yo hubiera dicho que era anterior. Pero bueno era una <<DSALL>> persona, <<DSALL>> el hijo de estos señores, muriéndose de sida <<DSFIL>> eeehhh <<DSFIL>> era una denuncia excesivamente cruel, <<QICCON>> ¿no? <<QICCON>> Y (leyendo de la presentación) declive en ventas, aumento de quejas y protestas y <<DSSR>> dis- <<DSFIL>> eehh <<DSFIL>> despido <<DSSR>> de Oliverio Toscani. Eso fue antes, pero luego vuelve, <<QICCON>> ¿no? <<QICCON>> ¿No fue..? <<QICCON>> ¿Esta campaña no es de Oliverio Toscani? <<QICCON>>

S: ...No esa ya no

T: Ah, esta ya no. <<DSFIL>> Uuhmm uuhmmm. <<DSFIL>> Bueno pero entre el 2000 y el 2011 consiguen el objetivo publicitario de hacer recordar el nombre de la marca pero fracasa en cifra de ventas, reducción a la mitad desde el 2008. <<DSFIL>> Eeehh <<DSFIL>> las campañas no han ayudado. Yo decía que es que además creo que tiene un problema de marca. Tiene un problema de catálogo. <<DSRETR>> Tiene un un una serie de problemas añadidos <<DSRETR>> que no se solucionan con una publicidad y mucho menos con una publicidad que es agresiva. Entonces, si quieres hacer una publicidad que ayude a tu marca, cuando menos, por lo menos, pon el producto o actualiza el producto para que al consumidor pues pueda tener algún tipo de incentivo, <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> Para para comprarlo. <<DSRETR>>

<<CLMMAN>> <<DSFIL>> Eeehh <<DSFIL>> Pedro, <<QRCPR>> ¿has traído algún otro? <<QRCPR>>

S: Sí, sobre creencias <<CLMMAN>>

T: <<DSFIL>> Uuuhhmm uuhhmm <<DSFIL>> sobre creencias.

S: XXXX

(Teacher clicks play – commercial starts playing)

T: ¡Huy! Perdona (Teacher stops ad) <<QICREP>> ¿Cómo? <<QICREP>> Es que ni te oigo. Ya

S: ... XXX

T: Ah, este no lo he visto yo. A ver...o sea Arguiñano hablando con su hijo, <<QICCON>> ¿no? <<QICCON>>

(Commercial being played)

T: Esta bien, <<QICCON>> ¿no? <<QICCON>> Si lo dice Arguiñano aunque no hable euskera ni nada, <<QICCON>> ¿no? <<QICCON>> Luego el niño ya le dice aítá pero... <<DSFIL>> uuuhmmm eeehh <<DSFIL>> vale es un buen cocinero, entiende mucho de sabor pero tiene bastante poco de canario, <<QICCON>> ¿no? <<QICCON>> Bueno que es una mezcla @ Es fiable que diga Arguiñano que el plátano de Canarias está mejor que otros que los cortan muy verdes... claramente. “Aítá, <<QICIND>> ¿qué? <<QICIND>> ” (commercial played again) @@@ Entonces sale ahí él.

<<DSFIL>> Eh <<DSFIL>> bueno y el turrón de 1880. Este puede ser curioso porque siguen diciendo lo mismo, <<QICCON>> ¿no? <<QICCON>>

(Commercial being played)

<<CLMMAN>> T: [Me he pasao] (Teacher forwarded the commercial)  
 <<CLMMAN>>

Siguen diciendo “el turrón más caro del mundo”. <<QICREF>> <<OPIN->> <<+>>  
 ¿Qué os parece eso? <<+>> <<OPIN->> <<QICREF>> (...3) <<QICREF>>  
 <<OPIN->> <<->> ¿Os parece un buen reclamo para vender? <<->> <<OPIN->>  
 <<QICREF>> (...2)

S: Si, para el público al que se dirige

T: <<QICDIS>> <<FACT->> <<->> ¿Para qué público se dirige? <<->> <<FACT->>  
 <<QICDIS>>

S: ...Para gente con dinero que puede permitirse comprar ese turrón

T: ¡Es turrón corriente!

S: ... Pero XXXX

T: Uuhmm uhhmm

S: Más artesanal

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Más artesanal

T: <<QICCON>> ¿Más artesanal? <<QICCON>> Más <<QICREP>> ¿qué?  
 <<QICREP>> Llevan muchísimos años con el <<DSCODE>> *claim*  
 <<DSCODE>> de “el turrón más caro del mundo”. <<DSSR>> Había muchas  
 campañas- muchas a ver, había campañas de publicidad, <<DSSR>> pero  
 <<QICSA>> ¿cuántos años tendrá ese mismo eslogan? <<QICSA>> Si no tiene  
 veinticinco, no tiene ninguno. O si no tiene treinta. Yo no recuerdo ningún otro  
 eslogan de 1880. <<DSFIL>> Eh <<DSFIL>> en aquel momento cuando ellos  
 empezaron a decir lo de “el turrón más caro del mundo”, era algo que lo decían  
 más marcas. Lo decía Binaca, el dentríficos, lo decían... Que yo recuerde  
 Binaca, turrón y alguna otra marca. Y era el momento en el que lo caro se  
 asociaba y se acepta como bueno. A partir de aquí en este momento hace  
 treinta años había tres marcas de turrón más... <<DSFIL>> eehh <<DSFIL>>  
 había tres marcas de turrón. Estaba el Almendro, estaba 1880 y estaba...  
 <<DSFIL>> eehh <<DSFIL>> pues no sé cual más, pero bueno había dos- tres  
 marcas de turrón y 1880 era el mejor. <<DSOM>> Tenía el envase negro, el  
 negro con dorado, o el negro con... <<DSOM>> entonces era el turrón más  
 caro del mundo pero lo que querían decir era el turrón mejor del mundo.  
 Entonces por un poco más, tenías lo mejor. Hoy en día, yo creo que nadie,  
 absolutamente nadie más dice lo de esta es la marca más cara del mundo  
 porque ya hemos pasado <<DSFIL>> eehh <<DSFIL>> la fase en la que las  
 cosas no tienen por qué ser caras para ser <<DSRETR>> me- mejores,

<<DSRETR>> <<QICCON>> ¿no? <<QICCON>> Podríamos decir el <<DSSR>> terrón- turrón <<DSSR>> más bueno del mundo o el turrón mejor del mundo. Pero bueno, se ha quedao y yo creo que es la única marca, y a mí me sorprende porque año sin año siguen diciendo lo del “turrón más caro del mundo”. Entonces yo no sé quién compra un turrón por el hecho de ser el más caro del mundo. Pero bueno...

S: ¿Pero es el más caro? O sea, ¿el precio de venta es el más caro?

T: <<DSFIL>> Eeehh. <<DSFIL>> En teoría debería de ser el más caro que encuentres en el lineal pero posiblemente tampoco haya otros turrones ¡vete tú a saber! Más sofisticados porque ahora hay tantísimas variedades de turrón. Cuando empezaron a decir lo de “el turrón más caro del mundo” se vendía turrón de Alicante y turrón de Jijona. Y eso era el turrón. Y turrón de chocolate, pero no mucho más.

S: Otra pregunta. No sé si en España tiene costumbre de en Navidad regalar turrón a sus amigos o no.

T: No, el turrón no se regala. <<DSCIR>> El turrón es una <<DSALL>> cosa, <<DSALL>> creo yo, sino me contradecís, es una <<DSALL>> cosa <<DSALL>> que se compra para las comidas y cenas familiares en casa. <<DSCIR>>

S: ...Es que yo pensé por ejemplo en el interior de China cuando se pone esto la gente piensa no cuando tú le pide uno de esto por ejemplo como un regalo. Y como a través de este anuncio cuando recibo ya puede ser que este turrón es más caro.

T: En China @@@ Aquí no, el turrón. El turrón se compra para consumir en casa. Si vas a llevar turrón a alguien, que también puedes llevarlo como regalo, <<QICRHET>> ¿por qué no? <<QICRHET>> Bueno pues ya... decides la marca que llevas, pero @@@ no. Pero no se suele entregar como regalo. <<QICCON>> Uuhmm uhmm? <<QICCON>> No es el hábito.

<<CLMMAN>> Vale. Bueno. Vemos... la presentación, <<DSOM>> nos la cuentas desde allí y nos cuentas que Do... <<DSOM>> <<QRCPR>> ¿tu nombre? <<QRCPR>>

S: Jorge Hidalgo

T: Jorge. Ya perdona.

S: Esta en la primera transparencia

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...Que está en la transparencia

T: Si, gracias. Fenomenal. Jorge nos va a explicar de dónde viene o  
 <<DSREST>> qué ha sido- cuál ha sido la historia de McDonalds  
 <<DSREST>> <<DSFIL>> eehh <<DSFIL>> de Ronald McDonald y por qué se  
 ha perdido. <<CLMMAN>> <<QICREF>> <<FACT->> <<->> ¿Se ha perdido o  
 no? <<->> <<FACT->> <<QICREF>>

S: ...No, no se ha perdido. Eso... o sea hablé con dos encargados y los dos me  
 dijeron lo mismo, que existe, que puedes contratar a este personaje. Eehh pero  
 realmente cuando entré al McDonalds me di cuenta de que se había como  
 desplazado ya el concepto de este personaje. Eehh yo creo que debido sobre  
 todo a a lo que comentamos en clase de que McDonalds ha cambiado de  
 posicionamiento respecto [al consumidor] y pasa de ser un restaurante de  
 comida rápida a uno de comida verde y buena. Y entonces eso se nota nada  
 más entrar porque me acuerdo que cuando vamos cuando yo era pequeño  
 eehh salía este personaje en la pared y se quitaba el sombrero como  
 invitándonos a entrar

T: [Uuhmm uhhmm] Si. Si, os acordáis todos. Eso sí. @@@

S: ...Y en cambio pues ahora lo han quitado todo y ya Ronald McDonalds es  
 verde

T: Ya. Y entonces ya el payaso que era rojo sólo para niños ya deja de tener  
 sentido, o sea sigue estando pero ya no es como el icono de la marca, muy  
 dirigido a niños. <<QICREF>> <<FACT->> <<->> ¿En qué año se creó? <<->>  
 <<FACT->> <<QICREF>> <<QICCON>> ¿En el año setenta y tantos?  
 <<QICCON>>

S: ...Sesenta y tres

T: <<DSREP>> Sesenta y tres, <<DSREP>> o sea <<DSFIL>> uuhmm  
 <<DSFIL>> hace nada, <<QICCON>> ¿no? <<QICCON>>

S: ...Este es el... el...

T: ¡Hace cincuenta años! Cincuenta años y esta era la imagen en 2012,  
 <<QICCON>> ¿no? <<QICCON>> La evolución y el desarrollo. Pues sí, ha  
 evolucionado. Y el resultado fue un exitazo cuando... <<DSFIL>> uuhmm  
 uhmmm <<DSFIL>>

S: ... Si, de hecho como he puesto ahí, se hizo una encuesta a diversos niños y  
 todos era capaces de reconocerle y con una claridad que sólo quedaba por  
 debajo de Papá Noel.

T: O sea sólo superaba <<DSRETR>> en reconocimiento, en en en recuerdo  
 Papá Noel. <<DSRETR>> Papá Noel y luego ya el payaso de McDonalds,  
 <<QICCON>> ¿no? <<QICCON>> Ronald McDonald. (Reading from the  
 presentation) “Se convirtió así en el icono de las críticas y burlas de los



desencantados con la compañía". Bueno <<DSFIL>> uuhmm uuhmm.  
 <<DSFIL>> Y <<DSRETR>> tuvieron que- tuvieron <<DSRETR>> que hacer  
 <<DSALL>> no sé qué... <<DSALL>> (Reading from the presentation)  
 "Después de estos datos no se escatimó en medios para reproducir la imagen  
 del entrañable personaje en cualquier momento y lugar queriendo así asociar la  
 imagen de McDonalds con la del payaso, realizando una campaña muy  
 intensiva". Y de hecho, es vuestro recuerdo de la infancia, <<QICCON>> ¿no?  
 <<QICCON>> El payaso haciéndoos entrar. <<DSREST>> Yo- y y <<DSOM>>  
 había una imagen del payaso haciendo...si. <<DSOM>> <<DSREST>> Está  
 claro que yo no era <<DSCODE>> target. <<DSCODE>> En este momento  
 existe y sigue formando parte de la imagen corporativa de la empresa,  
 <<DSRETR>> pero no tiene esa no tiene esa primacía o esa preponderancia  
 que tenía <<DSRETR>> <<DSFIL>> eeehh <<DSFIL>> pues hasta que  
 McDonalds se ha vuelto verde, <<QICCON>> ¿no? <<QICCON>> Yo es que algo  
 leí sobre el payaso y <<DSRETR>> no no sé qué no sé qué iban a hacer.  
 <<DSRETR>> Tendrán que inventar una nueva mascota, <<QICCON>> ¿no?  
 <<QICCON>>

<<CLMCON>> S: ...Sí

T: <<QICREF>> <<OPIN->> <<->> ¿Qué mascota va a ser? <<->> <<OPIN->>  
 <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Una rana? ¿Verde? <<->> <<OPIN->>  
 >> <<QICREF>>

S: @ @ @

T: <<QICREF>> <<OPIN->> <<->> ¿Cuál? <<->> <<OPIN->> <<QICREF>>  
 <<QICREF>> <<OPIN->> <<->> ¿Qué mascota pondríaís? <<->> <<OPIN->>  
 <<QICREF>> <<DSRETR>> Una mas- una mascota divertida, una mascota que  
 hace reír... <<DSRETR>>

S: [Que tenga que ver con la marca, una hamburguesa o...]

S: [Le van a cambiar el color de la ropa]

T: <<QICCON>> ¿Le van a cambiar el color de la ropa? <<QICCON>> Lo que  
 pasa que bueno, a los niños está bien <<DSOM>> pero si tú vas con tus  
 amigotes a tomarte una cerveza... no... <<DSOM>> <<QRCPR>> ¿Eh?  
 <<QRCPR>>

S: Es un problema

T: Bueno problema... que los payasos hacen también reír a los mayores,  
 <<QICCON>> ¿no? <<QICCON>>

S: Ya pero XXXX a tomar cervezas y XXX

T: Ya pues entonces eso... Deben estar repensando quién va a ser, si va a haber. <<QICDIS>> <<->> <<DSOM>> ¿Es necesario que haya...? <<->> <<DSOM>> <<QICDIS>>

S: Sí

T: <<QICCON>> ¿Sí? <<QICCON>>

S: Pero ¿no está en las cajitas del *Happy Meal*?

T. Pregúntale a Jorge que es el que sabe. <<QICREF>> <<FACT->> <<->> ¿Sigue estando en la cajita del <<DSCODE>> *Happy Meal* <<DSCODE>> o ya no? <<->> <<FACT->> <<QICREF>>

S: Eeehh creo que no, que solamente sale en XXX

T: Yeah

S: XXX

T: Si sigue quizá en las acciones dirigidas a los niños. Está claro que le siguen manteniendo pero...sigue sigue

S: ... Si que sale por ejemplo en los jardines de infancia

T: Sí

S: ... En la parte de atrás de los McDonalds hay como... una zona de recreo para los niños y ahí sí que sí que sale, pero no ya como tal en el propio establecimiento.

T: No ya como esta que era el que te recibía. <<CLMCON>> Ronald McDonalds era como la voz <<DSFIL>> eeehhh <<DSFIL>> el icono de la marca. <<DSREST>> McDonalds y el payaso estaban- venían unidos. <<DSREST>> Tú podías poner el payaso y reconocías McDonalds inmediatamente. Ahora parece que lo están intentando desligar de lo que es la marca. Lo utilizarán para acciones de niños, pero creo que se lo estaban pensando. No sé muy bien qué es lo que van a hacer. De todas maneras McDonalds todavía está en ese proceso <<DSRETR>> de ir ir abandonando <<DSRETR>> sus iconos antiguos e ir introduciendo los nuevos. Entonces no es que hayan hecho un cambio de estrategia drástico y de hoy para mañana y <<DSREST>> hayan cambiado– hayan eliminado completamente <<DSREST>> todo lo antiguo para incluir con los nuevos. Bueno, pues están ahí y supongo que pensando y viendo cómo hacer esas adaptaciones, que tampoco creo que se estén llevando exactamente al mismo ritmo en todos los distintos países. No sé, nosotros sabemos lo que pasa en España, <<DSREST>> no sé si en el extranjero... <<QICREF>> <<FACT->> <<->> ¿en

todos los sitios McDonalds es verde? <<DSREST>> <<FACT->> <<QICREF>>  
<<->> (..2) No lo sé <<DSFIL>> uuhhmmm... <<DSFIL>>

S: Pero tiene mucho éxito que el público objetivo es a los niños y los jóvenes entonces es un peligro tener que cambiarlo drásticamente porque tiene que adaptarse a los nuevos jóvenes de hoy en día que siempre buscan ocio [y... estar juntos en algún sitio] como el McDonalds o el Burger King, por ejemplo. Entonces...

T: [Uuhmm uhhmm] Entonces, <<QICCON>> ¿qué quieres decir? <<QICCON>>  
<<QICCON>> <<DSSR>> ¿Que el payaso tiene que mantener, que no que tiene que pasar desapercibido? <<DSSR>> <<QICCON>>

S: ... lo mejor es cambiarle las características pero el big smile del McDonalds creo que eso... que es fundamental

<<CLMSS>> T: Para vosotros, pero ¡no para los que vienen después! Claro que estos cambios no son cambios a corto plazo ni pretenden que la imagen de las personas que ya tienen una imagen de McDonalds <<DSSR>> cambien- cambie <<DSSR>> de un día para otro. Estos son procesos evolutivos que van haciendo que percibas la marca de una forma distinta. Y al ampliar el <<DSCODE>> target, <<DSCODE>> al ampliar el público objetivo quizá ya el icono que tenían quizá ya no representa tan bien a la marca. Entonces bueno pues ahí lo tienen para las acciones de niños <<DSRETR>> per- por- <<DSRETR>> yo no sé muy bien cuál es <<DSFIL>> eehh <<DSFIL>> la estrategia que están llevando, pero... <<DSFIL>> uuhmm <<DSFIL>> ¡o desaparece! No todas las marcas tienen por qué tener a este payaso. El payaso ha cumplido con creces. Tiene ya cincuenta años. Ya tiene que jubilarse, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿No? <<QICCON>>  
(..1) <<CLMSS>>

S: Pero la historia...

T: <<DSREST>> Ha habido muchos- ha habido- hay veces que <<DSREST>> hay que jubilar a personajes que son complicados de jubilar. <<DSFIL>> Eeehh <<DSFIL>> por ejemplo el calvo de la lotería. Desapareció el calvo de la lotería. Parecía que era <<DSSR>> in- irreemplazable. <<DSSR>> <<QICRHET>> ¿Por qué íbamos a cambiar el calvo de la lotería? <<QICRHET>> Por cierto, no he visto el anuncio de este año. <<QICREF>> <<FACT->> <<->> ¿Lo habéis visto? <<->> <<FACT->> <<QICREF>>

SS: [[Sí]]

T: ¡Sí, está ya! Pues... Subirlo por favor. Lo vemos el próximo día. Bueno, el calvo de la lotería. <<DSFIL>> Eeehh, <<DSFIL>> <<QICSA>> ¿quién más se jubiló que también estuvo muchísimos años en televisión? <<QICSA>> El mayordomo de Tenn.

S: El mayordomo de barbita

T: <<QICREP>> ¿El? <<QICREP>>

S: ... El calvo mayordomo

T: <<QICCON>> ¿Era era calvo? <<QICCON>> No me acuerdo. Era el mayordomo de Tenn

S: ...¡Ah!

T: <<DSRETR>> Era el de el del algodón. <<DSRETR>> <<QICCON>> ¿Era Tenn, no? <<QICCON>> Tenn con bioalcohol. El algodón no engaña. Y el algodón lo pasaba siempre un mayordomo con pajarita. Aquel mayordomo se jubiló y <<QICRHET>> ¿qué...? <<QICRHET>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué los sustituyeron? <<+>> <<REA+>> <<QICDIS>> (...3) En aquel momento lo sustituyeron por otras, no sé yo si era un mayordomo, si era un mayordomo, pero era un mayordomo más juvenil, era como más guapo y ya creo que no llevaba pajarita <<DSOM>> y era <<DSRETR>> tan tan <<DSFIL>> eeehhh <<DSFIL>> tan... <<DSRETR>> <<DSOM>> porque <<QICRHET>> ¿quién tiene un mayordomo hoy en día? <<QICRHET>> O sea es que, <<QICCON>> ¿sabéis lo que es un mayordomo? <<QICCON>> @ @ @ <<DSRETR>> creo que sea ya casi hasta... no está ni siquiera en el...digamos en el... en el idioma de los jóvenes. <<DSRETR>> Me acuerdo que aquello fue un problema. <<DSOM>> Bueno, ha habido muchos personajes que ha costado... <<DSOM>> <<CLMCON>> <<QICREF>> <<EXPL+>> <<+>> ¿qué va a pasar con George Clooney? <<+>> <<EXPL+>> <<QICREF>> (...3)

S: Yo creo que va a seguir Matt Damon

S: Sí, está Matt Damon

T: <<QICCON>> ¿Sigue estando? <<QICCON>>

S: Ahora hay una... que sale...

T: <<QICRHET>> ¿Qué hacemos con George Clooney? <<QICRHET>> George Clooney se nos va a jubilar también

S: Y luego también sale Matt Damon

T: <<QICCON>> ¿También? <<QICCON>> También. <<CLMCON>> Y Penélope Cruz. En Estados Unidos hay un anuncio de Penélope Cruz. <<DSOM>> Con lo cual... <<DSOM>> porque Nespresso está unido a George Clooney, es decir, si nos quitan a George Clooney, se acaba la marca Nespresso. <<QICCON>> ¿No? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Bueno, no lo sé. Pero algo están haciendo y algo tienen que empezar a pensar porque <<DSRETR>> se nos- se nos acaba el icono de la marca y Georg- y el payaso

puede ser perpetuo pero desde luego George Clooney <<DSFIL>> uuhmmm  
 <<DSFIL>> no. <<DSRETR>> Entonces, bueno, veremos... a ver qué hacen,  
 <<DSSR>> qué hacen las marcas- qué hace la marca. <<DSSR>>

<<DSFIL>> Eeehh <<DSFIL>> vamos a terminar este tema. Y... <<QRCPR>>  
 ¿Sí? <<QRCPR>>

<<CLMCON>> S: Yo quería hacer un comentario que es que esta mañana  
 porque he ido al supermercao y me he dado cuenta que...a ver yo el otro día  
 pensé que lo de los bombones Ferrero Roche que yo creo que como los tienen  
 sobrevalorados realmente por el producto que... que...

T: <<QICCON>> ¿Cómo que los tienen sobrevalorados? <<QICCON>>  
 <<QICCON>> ¿Quieres decir que el precio es muy alto? <<QICCON>>  
 <<QICCON>> ¿Qué quiere decir sobrevalorado? <<QICCON>>

S: ...No, que a ver que la publicidad que hacen no corresponde con el producto  
 que venden. Porque a mí por ejemplo me gusta mucho el chocolate, ¿vale? Y  
 yo creo que tampoco es tan bueno como ellos dicen que es tan sofisticado y  
 tan... pero bueno eso a lo mejor es algo a parte

T: Bueno, eso es una percepción. Yo tengo la contraria. Si

S: ...entonces esta mañana comprando en el supermercado me he dado  
 cuenta que estaban puestos a cinco euros y como que están ahí en un stand al  
 lado de todos los chocolates y no sé, para el anuncio que hacen [...] no  
 cuidan...

T: [Ya] Y, <<QICCON>> ¿qué supermercado era? <<QICCON>>

S: ...El Ahorra Más

T: <<DSREP>> El Ahorra Más. <<DSREP>>

S: ...entonces... vamos que lo tienen todos los supermecaos, o sea que...

T: Si pero... <<DSRETR>> no no no sé muy bien, <<DSRETR>> estoy  
 intentando buscar una explicación. <<QICSA>> ¿Qué es lo que pasa?  
 <<QICSA>> <<DSSR>> Si el supermercado...si al supermercado <<DSSR>>  
 no le han dado el apoyo suficiente y los expositores suficientes como para  
 destacar el producto, el supermercado hace con el producto lo que mejor le  
 parece. Y lo puede poner en cualquier sitio. <<DSFIL>> Eeehhh <<DSFIL>>  
 por lo tanto <<DSFIL>> eehhh <<DSFIL>> digamos que ahí desvirtúa un poco  
 el significado de la marca.

S: ...si lo venden tan exclusivo XXXX cambiará de un centro a otro, entonces  
 no me parece...

**<<CLMSS>>** T: Lo que quiero decir es que posiblemente la marca no esté de acuerdo con el lugar que **<<DSRETR>>** el supermercado lo ha colocado.

**<<DSRETR>>** Es uno de los problemas que tienen las marcas cuando la distribución es masiva. Cuando tienen o quieren estar en muchos puntos de venta, que **<<DSFIL>>** ehhh **<<DSFIL>>** pierdes el control sobre el producto.

**<<DSFIL>>** Eeehh **<<DSFIL>>** cuando la distribución es selectiva,

**<<DSRETR>>** entonces tú cuidas muy bien o **<<DSFIL>>** uuhmm **<<DSFIL>>** seleccionas a a a los puntos de venta que van a vender tu marca,

**<<DSRETR>>** les puedes atender mejor, les puedes dar las indicaciones de dónde quieres que esté tu marca, cómo quieres que esté colocada, al lado de quién, **<<DSFIL>>** eh **<<DSFIL>>** les entregas los expositores para que la expongan. De esa manera cuando la distribución es más limitada o está más seleccionada, puedes ejercer un control mayor sobre tu marca para que el lugar donde esté **<<DSFIL>>** eeehhhh **<<DSFIL>>** el expositor que lo venda etcétera, corresponda con la marca. Corresponda con la estrategia de marca que tú quieres. Si el Ahorra Más pues le ha llegado a la tienda con el resto de chocolates y el jefe de la tienda no sabía qué hacer con él, pues lo ha colocado en el primer sitio donde le ha cabido dentro del lineal, pero será que no tiene las indicaciones **<<DSFIL>>** ehhh **<<DSFIL>>** correctas. No creo que Ferrero Roche esté contento con que eso aparezca ahí, sobre todo en esta época del año. Pero bueno, el resto del año es verdad que se venden las cajitas de Ferrero Roche **<<DSRETR>>** al lao de... al lao de... de las demás.

**<<DSRETR>>** Sí, pues es **<<DSFOR>>** un buen punto, **<<DSFOR>>** efectivamente. Cómo destacas un producto, un producto tan exquisito, si luego no le destacas en los lineales y lo confundes con el resto de las marcas. Bueno pues, sí, es **<<DSFOR>>** un buen punto. **<<DSFOR>>** **<<CLMSS>>**

S: También depende del supermercado, si es un supermercado de bajo coste...

T: **<<DSFIL>>** Eeehh **<<DSFIL>>** **<<QICCON>>** ¿qué es un supermercado de bajo coste? **<<QICCON>>** Yo no sé si por ejemplo Ferrero Roche vende en Lidl o vende en Día. Posiblemente no.

S: En día por ejemplo, en la campaña de Navidad

T: **<<QICCON>>** ¿Están? **<<QICCON>>**

S: También el precio no es igual en todos los supermercados

S: XXXXX pues tampoco y los pones, pues es que va a destacar igualmente

T: **<<QICCON>>** ¿Destaca destaca por el precio? **<<QICCON>>**

S: ...¡Claro! Sobre todo

T: <<QICCON>> ¿Es muy caro? <<QICCON>> Pero claro es que es Ferrero Roche.

S: ... En comparación con el de al lado

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Que si en comparación con [el de al lado] Claro.

T: [El de al lado] Ya. Pero no tiene comparación, <<QICCON>> ¿no?

<<QICCON>> <<QICSA>> ¿Hay algún otro producto que sea similar?

<<QICSA>> (..1) Creo que no. <<QRCPR>> ¿Eh? <<QRCPR>>

S: Los Lindt

T: <<QICCON>> ¿Lindt? <<QICCON>>

S:... Si una marca

T: <<QICCON>> ¿Tienen también ese tipo de bolitas? <<QICCON>> <<DSOM>>

Tampoco... <<DSOM>> no sé mucho. Quiero decirte sé lo que sé.

<<DSREST>> No sé lo que pasa- no trabajo las marcas. <<DSREST>>

<<DSOM>> Pero vamos, un día me fijo y... <<DSOM>> Yo creía que era un producto casi exclusivo, casi único. Lindt tiene como trufas, <<QICCON>> ¿no?

<<QICCON>> <<DSOM>> Pero no tiene...<<DSOM>>

S: Lindt tiene chocolate normal

T: Creo que sí, que <<DSRETR>> la la sofisticación <<DSRETR>> del Ferrero Roche está en la elaboración. El hecho de poner la avellana y luego recubierto de chocolate, y luego recubierto de galleta y luego recubierto de chocolate y luego de almendras debe tener cierta... <<DSFIL>> eeehhh <<DSFIL>> cierta... pega en la producción. <<CLMCON>> <<DSFIL>> Eeehhh

<<DSFIL>> que es un producto tan sumamente sofisticado que solamente lo quieres vender para ocasiones súper especiales, bueno pues eso es un poco la imagen que quieren transmitir pero otro lado tienen una distribución intensiva, es decir, que está presente en todos los supermercados. Efectivamente entonces choca un poco con la imagen. Todo eso que decís <<DSFIL>> uuhmmm <<DSFIL>> es verdad, tenéis razón. <<QICSA>> ¿Qué es lo que hace la compañía? <<QICSA>> <<QICSA>> ¿Qué es lo que pretende?

<<QICSA>> <<DSRETR>> Si mantener ese posicionamiento tan sumamente elegante <<DSFIL>> uuhmm <<DSFIL>> o vender o vender <<DSFIL>> eeehhh <<DSFIL>> en todos los <<DSFIL>> eeeh <<DSFIL>> en todos los puntos de venta. <<DSRETR>> Pero desde luego la exclusividad y la distribución intensiva están peleados, <<DSOM>> o sea no puedes cuidar la estrategia del producto sin... <<DSOM>> <<DSOM>> No sé si os he aclarao nada

<<DSFIL>> uuhmm <<DSFIL>> he pensao en alto, pero... <<DSOM>>  
 <<CLMMAT>>

<<CLMSS>> Bueno pues seguimos un poco. <<DSFIL>> Eeehh <<DSFIL>> veíamos <<DSFIL>> eeehhh <<DSFIL>> el martes que las actitudes se pueden cambiar. Se pueden crear y se pueden modificar. Pero cambiar una actitud <<DSREST>> tiene mucho- o tiene mucho- es una labor de persuasión, <<DSREST>> de persuadir al consumidor que cambie su <<DSFIL>> eeehhh <<DSFIL>> <<DSALL>> eso, <<DSALL>> que cambie su actitud. <<DSFIL>> Eeeh <<DSFIL>> y además dijimos que como las actitudes son relativamente permanentes, nos resistimos a cambiar nuestra idea de un determinado producto. Esto es bueno, esto es malo, esto es saludable, esto deja de ser saludable, es decir tenemos ya nuestra propia imagen y nuestra propia actitud. Para que nos cambien nuestras opiniones nos lo tienen que argumentar. Nos tienen que dar unas <<DSFIL>> eehh <<DSFIL>> unas razones de peso.

Para cambiar una actitud <<DSRETR>> primero- lo primero <<DSRETR>> que hay que hacer es saber <<DSREST>> cuál es la actitud que en este momento- la imagen que tiene el consumidor de nosotros. <<DSREST>> De la misma manera que decíamos al principio de la asignatura que para hacer cualquier actividad de marketing, lo primero que tenemos que hacer es conocer lo mejor posible al consumidor. Conocer cuáles son sus motivaciones, quién compra, cuándo compra, por qué compra. Pues si queremos cambiar una actitud lo primero que tenemos que hacer es saber la actitud que <<DSFIL>> eeehhh <<DSFIL>> este momento tiene el consumidor.

Hay algunas estrategias para cambiar <<DSFIL>> eeehh <<DSFIL>> para lograr este cambio de actitud. Primero puede ser cambiar las creencias. Sabéis que la actitud, digamos que la dimensión cognitiva, la dimensión de la información de nuestras percepciones están basadas muchas veces bueno pues en lo que nosotros sabemos, en lo que nosotros creemos. <<QICDIS>> <<OPIN>> <<->> ¿Se pueden cambiar las creencias del consumidor? <<->> <<OPIN>> <<QICDIS>> (...5) Depende, <<QICCON>> ¿no? <<QICCON>> (..2) <<QICCON>> ¿Sí o no? <<QICCON>>

S: Sí

S: Sí

<<CLMCON>> T: Claro, <<QICREF>> <<FACT>> <<+>> ¿podéis ponerme algún ejemplo? <<+>> <<FACT>> <<QICREF>>

S: Apple

T: <<QICCON>> ¿Apple? <<QICCON>>

S: ... Apple al principio no tuvo éxito y ahora sí.



T: Y Apple ha conseguido hacernos creer que son los mejores [y que...]

S: [Sí]

T: Se ve que sí @@@

S: Mercadona. No porque las cosas sean más caras son mejor

T: También, efectivamente. También Mercadona nos ha hecho cambiar de opinión en cuanto a que no todo lo más caro <<DSFIL>> eehh <<DSFIL>> <<DSREST>> tiene que ser <<DSFIL>> eehh <<DSFIL>> es lo mejor. <<DSREST>> <<DSFIL>> Uuhmm uuhmm. <<DSFIL>> Más (..2) Más. Más ejemplos. Mientras escribo (Teacher typing) (..2)

Bueno, nos pueden hacer cambiar nuestras creencias. <<QICDIS>> <<OPIN->> <<->> ¿Nos pueden añadir una creencia adicional, algo que no supiéramos y que nos hagan... pensar? <<->> <<OPIN->> <<QICDIS>> (..1) <<QICREF>> <<FACT->> <<->> ¿Ejemplos? <<->> <<FACT->> <<QICREF>> (...3) Ejemplos

S: El tabaco, por ejemplo. En los años veinte era bueno.

T: <<DSFIL>> Eeehh <<DSFIL>> vale. O sea que han cambiado nuestras creencias. Nos han dado tanta información que ahora sabemos clarísimamente que el tabaco es malo malísimo. <<DSFIL>> Uuhmm uuuhhmmm. <<DSFIL>> Por eso no fuma nadie. Nadie se incorpora al vicio del tabaco.

S: Por ejemplo el vino. El vino se cree que es bueno, una copa al día. Sin embargo el whisky o un alcohol.... Alcohol normal y corriente de whiskies y rones no se cree que es bueno. No...

T: No, eso se sabe positivamente igual que el tabaco que es malo.

S: ... Pero sin embargo el vino sí que te puedes tomar una copa la día.

T: Sí, que con una copita al día sí. El otro día leí una cosa que a mí me reconfortó bastante. El chocolate no es malo, y no engorda si lo tomas con moderación. Se puede compaginar un régimen muy severo con comer chocolate. Y ahí dije yo ¡ahí va mi futuro! @@@ Igual lo consigo @

Vale, cambiar las creencias. Nos van a añadir una creencia, que <<DSFIL>> eeehhh <<DSFIL>> bueno, estos ejemplos que habéis dicho. Vale, fenomenal. <<DSOM>> Añadir una creencia se me ocurre... <<DSOM>> <<DSFIL>> uuuhhmmm <<DSFIL>>

S: La baba de caracol

T: ¡Ay, por Dios! Sí, eso es repugnante. <<CLMCON>> Añadir una creencia... sí, parece que es buena y el champú este de caballo también, <<QICCON>> ¿no? <<QICCON>> que es bueno buenísimo porque limpia muy bien a los

caballos, entonces como <<DSSR>> limp- saca mucho brillo <<DSSR>> a la piel del caballo, entonces es buenísimo. Y lo venden en Mercadona además muy barato, <<QICCON>> ¿no? <<QICCON>> O sea y además lo decimos.

<<QICRET>> ¿Vosotros os acordáis de la campaña de Petit Suisse de “a mí me daban dos”? <<QICRET>>

S: Sí

T: <<QICCON>> ¿Os acordáis? <<QICCON>> Sí. <<DSOM>> Esta mañana en clase no se... <<DSOM>> bueno claro también hay bastante menos español. Era “a mí me daban dos”. Hubo un momento <<DSSR>> que- en el que los <<DSSR>> Petit Suisses empezaban a tener <<DSRETR>> muy mala fama, muy mala... sí, muy mala... pues sí, muy mala mala prensa. <<DSRETR>> <<DSOM>> Tenían mucha grasa y tenían... <<DSOM>> Y Danone hizo toda una campaña muy <<DSFIL>> eeehhh <<DSFIL>> bastante larga, por cierto, en la que primero decían que los Petit Suisses <<DSFIL>> eeehhh <<DSFIL>> <<DSRETR>> alimentaban como un filete, alim- alim- alimentaban como un bistec. <<DSRETR>> <<DSREST>> Lo que tenían- empezaron a fomentar en vez de la grasa que tenían, las proteínas que tenían. <<DSREST>> <<DSRETR>> Entonces convencieron- convencieron, fue convenciendo al consumidor <<DSRETR>> que <<DSFIL>> eeehhh <<DSFIL>> Petit Suisse no era tan malo porque lo que tenían era proteínas. Después empezaron con una campaña de “a mí me daban dos”, es decir que es tan bueno tan bueno que tú a tus niños les puedes dar dos. Y de hecho, luego hicieron el Petit Suisses grande. Que no sé si tiene el contenido de dos. Y bueno, ahí hicieron toda una labor de cambio en las creencias. No abandonaron los Petit Suisses pero <<DSFIL>> eeehhh ehhh <<DSFIL>> cambiaron <<DSRETR>> la perc- la percepción <<DSRETR>> que el consumidor tenía de ellas.

Añadir las creencias. [Por ejemplo cuando...]

S: [¿Puede ser Danacol?]

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...¿Puede ser Danacol?

T: <<DSREP>> Danacol <<DSFIL>> eeehh <<DSFIL>> Danacol. Danacol <<DSREP>> lo que nos dice es que... baja el nivel de colesterol. Pero... <<QICDIS>> <<OPIN>> <<->> ¿vosotros sabéis lo que es lo mejor para desayunar? <<->> <<OPIN>> <<QICDIS>> <<QICDIS>> <<FACT>> <<->> ¿Vosotros habéis dado de desayunar a vuestras defensas hoy? <<->> <<FACT>> <<QICDIS>> (..2) <<QICDIS>> <<FACT>> <<->> <<DSREST>> ¿Qué tenéis que- qué hay que tomar por la mañana? <<DSREST>> <<->> <<FACT>> <<QICDIS>>

S: Actimel

T: <<DSREP>> Actimel. <<DSREP>> Y, <<QICDIS>> <<FACT->> <<->> ¿los cereales? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuándo se toman los cereales? <<->> <<FACT->> <<QICDIS>> (..1) Nosotros en España tampoco tomábamos muchos cereales <<DSFIL>> uuuhhmmm <<DSFIL>> preguntad a vuestros padres qué desayunaban, pues pan con mantequilla, <<QICCON>> ¿no? <<QICCON>> <<DSOM>> Que es lo que siempre... <<DSOM>> o con galletas. <<DSOM>> Y ahora hay que tomar por las mañanas... <<DSOM>> lo que hay que hacer es un desayuno fuerte, y <<QICSA>> ¿cuál es el mejor alimento de todos? <<QICSA>> <<QICSA>> ¿El más <<DSFIL>> uuuhhmmm <<DSFIL>> completo para tomar por las mañanas cuando das desayunar a tus defensas? <<QICSA>> Los cereales, <<QICCON>> ¿no? <<QICCON>> O sea tienes que tomar cereales. Y <<QICCON>> ¿un zumo? <<QICCON>> Que tiene todas las vitaminas... Bueno, <<QICRHET>> ¿cuántas cosas nos dicen que tenemos que desayunar? <<QICRHET>> Si desayunáramos todo lo que nos dicen los anuncios... <<DSRETR>> pero bueno, hay que dar de desayunar a- hay que dar de desayunar a las defensas etcétera, <<DSRETR>> <<DSOM>> bueno pues... <<DSOM>> Por cierto, <<QICDIS>> <<FACT->> <<+>> ¿qué hace Actimel por nosotros? <<+>> <<FACT->> <<QICDIS>> (..2) <<QICSA>> ¿Activa...? <<QICSA>> Nuestras defensas. Porque <<QICSA>> ¿tiene...? <<QICSA>> <<DSREST>> Os lo sab- tiene L-Casei Inmunitas <<DSREST>> y alguien os ha debido <<DSRETR>> de de convencer de todo eso, <<DSRETR>> claro, <<DSOM>> entonces... <<DSOM>> <<QICCON>> Uuhmm uuuhmm? <<QICCON>>

S: Que los cereales fueron introducidos en España por Kellogs y lo que hicieron fue introducirlos primero a los niños pequeños [o sea] a la generación que tiene ahora como treinta y cinco o cuarenta años y entonces lo hicieron así para esos son ahora los que toman los Special-K así como más [para adultos] y que gracias a eso ellos se los dan a sus hijos. Y han logrado [que se mantengan gracias] a esa técnica...

T: [Sí] [Claro] [Uuhmm uuuhmm] Sí bueno, para introducirlo en un mercado que no estaba acostumbrado, es decir, eso es una tarea de años, efectivamente. Qué vas a hacer, <<QICRHET>> ¿cambiar drásticamente los hábitos de consumo de personas que los tienen ya <<DSFIL>> eh <<DSFIL>> perfectamente establecidos? <<QICRHET>> Porque no hay nada más difícil que cambiar un hábito. Porque tiene toda esa parte de rutina, que lo hacemos sin pensar. Por lo tanto era mucho más fácil introducirlos a través de los niños. Empezaron los <<DSCODE>> *Choco Crispies*, <<DSCODE>> los chocolateados y luego pues los <<DSCODE>> *Frosties* <<DSCODE>> y los cereales corriente. Y a partir de ahí, efectivamente, se ha desarrollado toda la línea de <<DSCODE>> *Special-K* <<DSCODE>> que tiene un montón de de productos, más todos los mueslies, los <<DSFIL>> eeehh <<DSFIL>> líneas

que son mucho más adultas y que y que bueno pues se están desarrollando ahora o que todavía están lanzándose.

Y cambiar después <<DSREST>> la evaluación de- introducir algún elemento que cambie la percepción <<DSREST>> que nosotros tenemos de la marca o del producto en el momento que vamos a hacer una <<DSFIL>> eehh <<DSFIL>> <<DSREST>> ev- en el momento en el que vamos a evaluar las distintas alternativas cuando vamos a comprar. <<DSREST>> El otro día poníamos el ejemplo de LG. Que LG cuando se introdujo en España era más bien una marca barata, una marca coreana... No teníamos digamos mucha fe en ella y <<QICSA>> ¿qué es lo que tenía LG? <<QICSA>> Daba cinco años de garantía en vez de uno que daban todos los demás. Bueno pues, si ante una marca desconocida desconfiamos... hombre, si introduces un añadido- hombre si das cinco años de garantía por algo será. Entonces, no introduces ninguna creencia nueva, no intentas explicar que LG es la mejor marca de todas pero lo que haces es que en el momento en el que el consumidor va a evaluar las distintas alternativas, le estás dando una razón de peso para que vaya cambiando su percepción o vaya cambiando su actitud.

S: XXX [XXX] calidad mala, pero ahora está invirtiendo mucho dinero en la publicidad, a cambiar la imagen que tienen. XXXX tarda muchos años y el dinero que está invirtiendo son muchos.

T: [Uuhmmm uuhmm] Está invirtiendo mucho dinero y lleva muchos años. <<QICCON>> ¿Hyundai no es una marca... en la que uno puede confiar? <<QICCON>> (..2) <<QICCON>> ¿Seguro? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<QICREF>> <<OPIN->> <<->> ¿Os compraríais un coche Hyundai? <<->> <<OPIN->> <<QICREF>> @ @ @ <<QICCON>> ¿Sí? <<QICCON>>

S: ...Pero porque yo hice las prácticas en una compañía de la marca entonces... XXX cada trimestre cambia el resultado de la evaluación [de la evaluación] Entonces está mejorando pero muy poquito

T: [Uuhmm uuuhmmm] <<QICCON>> ¿Sí? <<QICCON>>

S: ...Sí. Pero poco a poco. Creo que va a crecer pero no sé...

T: Seguro que sí, seguro que sí. Hyundai ya no es una marca desconocida. Es una marca en la que bueno, confiamos. Cada vez tienen más modelos de coches o ya eso me lo estoy inventando... <<DSREST>> Cada vez coches más sofisticad- o más... <<DSFIL>> eeehhh <<DSFIL>> pues hacen eso. <<DSREST>> En el momento en el que entras en el mercado no puedes entrar diciendo yo soy el mejor. No, hay que convencer al consumidor <<DSFIL>> eehh <<DSFIL>> con alguna de estas estrategias. Así pueden hacer que

vayamos cambiando <<DSFIL>> eehhh <<DSFIL>> nuestra percepción de la marca.

<<DSFIL>> Eeehhh <<DSFIL>> utilizando <<DSSR>> una deter—unos determinados medios, unos determinados soportes. <<DSSR>> Si queremos conseguir credibilidad, <<QICDIS>> <<OPIN->> <<->> ¿dónde insertaríais vuestro anuncio en El País o en El Jueves? <<->> <<OPIN->> <<QICDIS>>

S: El País

T: Claramente, <<QICCON>> ¿no? <<QICCON>>

S: Para llegar a todo el mundo, ¿no?

T: Para llegar... ¡huy, El País no llega a todo el mundo!

S: ¿Qué densidad?

T: A todo el país, pero no a todo el mundo del mismo país. No, no, no @@ <<QICRHET>> ¿llegar a todo el mundo? <<QICRHET>> Si tenéis que hacer por ejemplo el anuncio de un coche. <<QICDIS>> <<OPIN->> <<->> ¿Dónde lo haríais en el País o en El Jueves? <<->> <<OPIN->> <<QICDIS>>

S: En El País

T: En El País. <<QICDIS>> <<OPIN->> <<->> ¿Y una película divertida? <<->> <<OPIN->> <<QICDIS>> Una película así... (..2) Una película tonta, una película...un poco chorra, <<DSFIL>> uuhhmm <<DSFIL>> permitiéndome la expresión. (..2) <<QICCON>> ¿El Jueves? <<QICCON>>

S: Sí

T: No perdería credibilidad, <<QICCON>> ¿no? <<QICCON>> Una película de Santiago Segura, <<QICCON>> ¿El Jueves? <<QICCON>> (..1) <<QICSA>> ¿Perdería credibilidad? <<QICSA>> <<DSOM>> No, si tenéis que hacer publicidad de un electrodoméstico o publicidad de un coche... <<DSOM>> El medio, el soporte de comunicación también aporta credibilidad a la hora de convencernos de que <<DSFIL>> eehh <<DSFIL>> hagamos algo, de que cambiemos nuestra percepción.

<<DSFIL>> Eeehhh <<DSFIL>> <<QICSA>> ¿qué más cosas? <<QICSA>> Para cambiar <<DSFIL>> eehh <<DSFIL>> <<DSRETR>> esta- una actitud <<DSRETR>> pero basado en algún tipo de aspecto cognitivo podemos argumentar la calidad, lógicamente. Y son relativamente buenos también la publicidad que es comparativa. En España no tiene tanta aceptación, pero en Estados Unidos arrasa la publicidad comparativa entre dos marcas. Comparamos una marca frente a otra. Decimos que la nuestra es mucho mejor. <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿En España hay en este

momento <<DSRETR>> algún tipo- alguna campaña de publicidad que-comparativa? <<DSRETR>> <<->> <<FACT->> <<QICREF>> Hay muy pocas.

SS: [[XXX]]

S: Don Simon compara

S: XXXX

S: Insinúa pero no lo dice directamente. Te ponen al producto sin marca y más o menos ya sabes cuál es la marca.

S: Sí, por ejemplo Fairy con otro producto de la competencia

T: Ya. Daba a entender que era el mejor <<DSRETR>> que que que otros.  
<<DSRETR>>

S: Realmente no dicen la marca

T: No pueden decirla

S: Es ilegal [en España], en Estado Unidos...

T: [Sí, es ilegal] No, en Estados Unidos hay barra libre. Tú puedes decir lo que quieras en Estados Unidos.

S: Había uno de zumos de naranja de Don Simón

T: Sí, había unos de zumos de naranja, de Don Simón, <<DSFIL>> uuhmm  
uhhm <<DSFIL>>

S: XXX <<CLMCON>>

T: No están prohibidas la publicidad comparativa siempre y cuando lo que digas sean características objetivas de la marca. Entonces tú puedes decir... yo qué sé, mi marca está hecha, lo que decía Don Simón, mi marca está hecha a base de zumo de naranja natural cuando mi competencia está hecha a base de concentrados. Y si eso es verdad, lo puedes decir. Pero solamente características objetivas de la marca. En España estaría <<DSREST>> absolutamente terminantemente prohibido <<DSREST>> la campaña de Pepsi con el traje de Coca Cola que vimos creo que era para Halloween. Es decir... ese tipo de publicidad <<DSREST>> compara- comparas una marca o puedes denotar una marca o puedes- ese tipo- ese tipo de cosas no las puedes decir en España. <<DSREST>> Tienes que dar datos objetivos que sean comprobables y que sean <<DSFIL>> eehh <<DSFIL>> contrastables.  
<<QICCON>> ¿Vale? <<QICCON>>

S: XXXX la tolerancia XX

T: Bueno, Estados Unidos lo permite. <<DSFIL>> Uuhmm <<DSFIL>>  
 <<DSREP>> no sé no sé <<DSREP>> si tiene que ser o no tiene que ser ético,  
 es decir es un juego de comunicación en definitiva. <<QICRET>> ¿Te acuerdas  
 del anuncio de Coca Cola? <<QICRET>> <<DSOM>> El de Pepsi con la...  
 <<DSOM>> a mí ese no me parece falta de ética, me parece una comunicación  
 divertida. <<DSREP>> No no <<DSREP>> tiene necesariamente por qué. En  
 cambio la de Benetton a mí desde luego no me parece en absoluto ética y no  
 está comparando dos marcas. <<DSAB>> Puede haber otro tipo de de  
 publicidad que sí sea más molesta para- <<DSAB>> <<QICREF>> <<FACT->>  
 <<->> ¿no habéis visto la campaña de- es la campaña de Pepsi? <<->>  
 <<FACT->> <<QICREF>> Si es creo que es de Pepsi <<QICCON>>  
 <<DSRETR>> ¿o es de Coc- de Coca Cola? <<DSRETR>> <<QICCON>> No lo  
 sé muy bien. Es un niño que está delante de una máquina y empieza a apilar  
 latas de Coca Cola creo que son. Y empieza a apilar latas de Coca Cola y  
 parece que no llega... <<DSFIL>> uuhmm <<DSFIL>> quiere poner la moneda  
 y parece que...al final lo que hace es sube encima de <<DSSR>> las marcas-  
 de las latas <<DSSR>> de Coca Cola para conseguir poner la moneda y sacar  
 una Pepsi. Dices bueno ahí lo que estás haciendo en pisar la marca del otro.  
 Bueno, el gracioso. <<DSFIL>> Eehh eh <<DSFIL>> <<DSAB>> también es...  
 es <<DSAB>> a mí me gusta ese tipo de publicidad. <<DSAB>> Me parece  
 graciosa, pero...<<DSAB>>

<<DSFIL>> Eeehhh <<DSFIL>> este es un mensaje comparativo americano  
 que puede comparar dos marcas (reading from the ad) <<DSCODE>> “in their  
 race against teething, thirty minutes is too long to wait” <<DSCODE>> O sea  
 ese niño se está desesperando... que treinta minutos es <<DSFIL>> eehh  
 <<DSFIL>> es mucho mucho tiempo para esperar. (Reading from ad)  
 <<DSCODE>> “Baby oral gel wins vs” <<DSCODE>> no sé si poner el resto de  
 las marcas porque no me he parado a verlo muy bien. Entonces bueno esto es  
 una publicidad comparativa de dos marcas. <<DSOM>> Pero cuando en vez  
 de dar razones que sean... <<DSOM>> para convencer al al consumidor  
 aspectos cognitivos, <<QICDIS>> <<OPIN->> <<->> ¿podemos también incidir en  
 <<DSSR>> el- la dimensión afectiva? <<DSSR>> <<->> <<OPIN->> <<QICDIS>>  
 <<QICDIS>> <<EXPL+>> <<+>> ¿Cómo hacemos que alguien cambie de actitud  
 hacia nuestra marca a través del afecto, a través de la emoción? <<+>>  
 <<EXPL+>> <<QICDIS>> (..1) Eso es más difícil.

(Skipping through the presentation)

T: Esto no sé por qué está en inglés. Porque no lo habré traducido. <<QICDIS>>  
 <<EXPL+>> <<+>> ¿Cómo se puede cambiar a través de cambiando  
 <<DSRETR>> el afecto- a través del afecto? <<DSRETR>> <<+>> <<EXPL+>>  
 <<QICDIS>> (...3)

S: Que sea también igual que tú

T: <<DSFIL>> Eehh <<DSFIL>> hacer que... <<DSRETR>> en este caso esto es una esto es una razón, <<DSRETR>> estamos dando razones <<DSFIL>> eehh <<DSFIL>> razones cognitivas para que el consumidor cambie su actitud. Cambiar las creencias, bueno pues le damos información: es bueno tomar cereales por la mañana. Hombre pues <<DSRETR>> a base de... a base de <<DSRETR>> repetirlo pues nos vamos convenciendo. <<DSREST>> McDonalds hace- o todas las hamburguesas de McDonalds están hechas cien por cien de carne de vacuno. <<DSREST>> Bueno pues si nos lo repiten durante diez años, al final nos acabamos convenciendo. Ariel lava más blanco. Son aspectos de información. Pero <<QICSA>> ¿cómo podemos hacer a través de la emoción que el consumidor cambie la percepción que tenemos de una determinada marca? <<QICSA>> <<QICSA>> ¿Utilizando? <<QICSA>> Pues la emoción. Jugando pues con un peluche, jugando con... Scottex, <<QICSA>> <<DSOM>> ¿cómo demuestra Scottex que es el papel higiénico más suave de todos los...? <<DSOM>> <<QICSA>> Con su perrito. Pero bueno, eso no es nada racional. No encontramos el test de producto: mire con Scottex se limpia así, con el otro no Scottex... <<DSFIL>> eehh... <<DSFIL>> <<QICCON>> ¿no? <<QICCON>> <<QICSA>> ¿Qué información damos? <<QICSA>> (..2) Hacemos un test y vemos <<DSRETR>> el porcen- el porcen- el no sé qué porcentaje <<DSRETR>> de las personas cada vez que van al cuarto de baño... No, sería muy feo, muy ordinario. <<QICSA>> <<DSRETR>> ¿Qué qué utilizan? <<DSRETR>> <<QICSA>> Utilizan el afecto. Y <<QICSA>> ¿cómo trasladan <<DSRETR>> ese ese afecto, cariño <<DSRETR>> que podemos tener a la marca además de los aspectos de suavidad? <<QICSA>> Pues con un peluche. <<QICCON>> ¿Hay algo más suave que un peluche de Scottex? <<QICCON>> <<QRCAS>> ¿No tenéis peluches de Scottex? <<QRCAS>> <<QICCON>> ¿No? <<QICCON>>

S: Uno de Mimosín

T: <<QICCON>> ¿El de Mimosín si lo tenéis? <<QICCON>> <<QICCON>> ¿Todavía? <<QICCON>> Pues... lo habéis cuidao bien, <<QICCON>> ¿no? <<QICCON>> Scottex también tenía un peluche. <<DSRETR>> Pero eran eran eran- son muy caros de hacer y dejan de hacerlos. <<DSRETR>> Fue una promoción de fidelización. <<DSREST>> Además fue la primera promoc- de hecho el osito de Mimosín llegó después como copia del perro- del perrito del perrito de Scottex. <<DSREST>> <<DSREST>> Entonces eran- se daban- se regalaban los perritos con- a través de una promoción de fidelización. <<DSREST>> Te daban la típica cartilla y si pegabas no sé cuántas pruebas de compras tenías el perrito... <<DSREST>> ¿De dónde sacasteis el...? <<QRCAS>> ¿Cómo es el osito de Mimosín? <<DSREST>> <<QRCAS>> <<QRCAS>> ¿Cómo de grande? <<QRCAS>>

S: (she uses gestures to indicate the size)



T: ¡Ah!

S: Muchas veces te viene en el...

T: Viene. Ya. Aja, venía como promoción dentro del... del <<DSCODE>> *pack* <<DSCODE>> de Mimosín. Ya, pero Mimosín hizo unos ositos bastante más grandes. Milka hizo también unas vaquitas pequeñas <<DSFIL>> eehh <<DSFIL>> muy monas, así (she uses gestures to indicate the size) enanas, enanas... bastante grandes, pero eran muy caras, carísimas. Y entonces todo ese tipo de promoción pues ya se han perdido. Entonces Mimosín siguió reponiendo su osito chiquitito, pero Mimosín tuvo <<DSRETR>> un oso... un oso grande. <<DSRETR>>

<<DSFIL>> Eeehh <<DSFIL>> bueno pues eso, a través de la emoción. Nada más suave también que el osito de Mimosín. Yo me acuerdo de haber visto una presentación del director general de en aquel momento Mimosín, de Unilever, decía “hoy voy a hablaros de una marca. Mirar aquí he traído una marca” y trajo <<DSSR>> una- un oso. <<DSSR>> <<QICIND>> ¿Cómo que esto es una marca? <<QICIND>> “Esto es la marca” Y sacaba el peluche. Eso representa en realidad todos los valores de la marca: la ternura, a suavidad, <<DSRETR>> lo que... lo que <<DSRETR>> queráis <<DSFIL>> eehh eeehh <<DSFIL>> bueno pues comunicar, y en este caso para cambiar algún tipo de actitud afectivamente qué mejor que introducir la emoción en sus campañas de comunicación. <<QICDIS>> <<FACT->> <<->> ¿Cuántas marcas hay en este momento que están utilizando la emoción o el afecto para cambiar la actitud hacia la marca? <<->> <<FACT->> <<QICDIS>>

S: Muchas

T: Pppuuufff todas. <<QICCON>> ¿No? <<QICCON>> Ya todas. Yo creo que es que se están pasando. <<DSREST>> Antes parecía que la emoción...bueno encontrabas alguna campaña que intentaba digamos mover tu afecto hacia... <<DSOM>> pero es que ahora ya... <<DSOM>> <<DSREST>> Bueno, estoy exagerando. Tampoco todas, <<QICCON>> ¿no? <<QICCON>> Pero muchas. Muchas, muchas, muchísimas. Otros pues <<DSRETR>> hablar de de de... hablar de emoción, <<DSRETR>> en este caso, bueno utilizan un peluche. En este caso pues utilizan la sonrisa, el cariño... lo que quieras para traducir (reading from ad) <<DSCODE>> “perfect for laughter lines and chat up lines” <<DSCODE>> Bueno pues para gente joven, <<QICCON>> ¿no? <<QICCON>> <<DSSR>> Para las sonrisas- para las arrugas de sonreír. <<DSSR>> Qué gozada, <<QICCON>> ¿no? <<QICCON>> Tener sólo arrugas de sonreír y no las de fruncir el ceño. <<DSAB>> Que esas también salen, eh, pero que... <<DSAB>> <<CLMSS>>

<<CLMMAN>> Vale pues con esto yo creo que terminamos este capítulo. Yo a ver (she is unwrapping bottles of water)... <<DSAB>> si tengo unos ejemplos

de marcas que generan- <<DSAB>> bueno ya sabéis vosotros mi... ¡ay se me ha salido! Mi afición por las marcas y las botellas de agua. <<DSFIL>> Eeehhh <<DSFIL>> todas ellas transmiten cosas distintas. Y hay algunas que generan actitudes bastante favorables hacia la marca y hacia el producto, y otras que hacen justo lo contrario. Os las paso. <<CLMMAN>>

<<CLMMAT>> Esta es una botella de agua. Todos son agua. Pura y dura. Esta es una botella de agua. Que dice que nunca ha visto la luz, nunca...

<<QICRET>> ¿la traje algún día o no? <<QICRET>>

S: No

T: No a esta clase... <<QICCON>> ¿No había traído nunca botellas de agua? <<QICCON>> Debéis ser los únicos del mundo que no he traído yo botellas de agua. <<DSFIL>> Eehh <<DSFIL>> es agua que nunca ha visto la luz. Y es agua de aguja. <<QICDIS>> <<DESC->> <<+>> ¿Qué es agua de aguja? <<+>> <<DESC->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> ¿Sabéis qué es la aguja de un vino? <<->> <<DESC->> <<QICDIS>> (...2) <<QICCON>> ¿No sabéis qué es vino de aguja? <<QICCON>> (...6) Bueno, me sorprendéis. La aguja es @ son burbujitas pero <<DSREP>> muy chiquititas muy chiquititas muy chiquititas. <<DSREP>> Pueden tener <<DSREST>> un toquecito de... gaseoso <<DSOM>> pero no llega a ser... <<DSOM>> <<DSREST>> Con lo cual <<QICDIS>> <<DESC->> <<->> ¿esto qué es: agua con gas o agua sin gas? <<->> <<DESC->> <<QICDIS>>

S: Con gas

T: <<QICCON>> ¿Es agua con gas? <<QICCON>> Pero claro es tan fina, tan sumamente sofisticada que utilizan una terminología que se utiliza para los vinos <<DSFIL>> eehh <<DSFIL>> súper finos. Entonces esto es aguja de agua. Debe tener algo de gas, yo no me he atrevido a probarla todavía <<DSOM>> pero...bueno tiene que ser... <<DSOM>> <<QICDIS>> <<DESC->> <<+>> ¿cómo es? <<+>> <<DESC->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> ¿cara, barata? <<->> <<DESC->> <<QICDIS>>

SS: [[Cara]]

T: <<DSREP>> Cara, <<DSREP>> <<QICCON>> ¿no? <<QICCON>> Es muy sofisticada. Agua que nunca ha visto la luz. Bueno... mmm mmmm.

S: Y el envase

T: <<QICCON>> ¿Cómo? <<QICCON>> ¡Y el envase! Ahora os lo paso.

Esto es agua <<DSFIL>> eeehhh <<DSFIL>> para niños. Es <<DSFIL>> eehh <<DSFIL>> agua carbonatada. <<DSREP>> Y es para niños. <<DSREP>> Es <<DSFIL>> eehh <<DSFIL>> japonesa. <<QICDIS>> <<DESC->> <<->> ¿De qué tiene forma? <<->> <<DESC->> <<QICDIS>>

S: De biberón

T: <<DSREST>> Tiene una ca- tiene forma de biberón. <<DSREST>> Esto es el agua perfecta para dársela a los niños.

S: ¿XXX?

S: Para los niños

T: Que parece un biberón

S: ... ¿XXX a los niños?

T: Pues que beban agua

S: @@@

S: ... Pero carbonatada...

T: Ah porque es un <<DSCODE>> *soft drink*. <<DSCODE>> Es <<DSCODE>> *soft drink*. <<DSCODE>> Tú al niño que vas, hombre no al bebé bebé como biberón, pero aun niño que lo llevas en el carrito, que tiene ya no sé nueve meses o un año y te está dando <<DSSR>> la mala- la lata, la tabarras, <<DSSR>> toma guapo, entonces el niño se lo toma como si fuese un biberón porque se coge de aquí y es un biberón. Es <<DSFIL>> eehh <<DSFIL>> es un agua... tiene que ser <<QICDIS>> <<DESC>> <<->> ¿de buena calidad? <<->> <<DESC>> <<QICDIS>>

S: Normal

T: No lo sabemos. Hombre yo creo que sí, <<QICCON>> ¿no? <<QICCON>> <<DSOM>> Pero bueno tiene que ser un agua... <<DSOM>>

Esta agua está sacado <<DSRETR>> de un... de una... glaciar argentino. <<DSRETR>> De la Patagonia. <<DSOM>> Y si os dais cuenta se ven los...<<DSOM>> tiene como... burbujitas o pintitas como de oro.

S: Ay si

T: <<QICCON>> ¿Lo veis? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>>

S: Sí

T: Bueno fijaros que cosa más sofisticada. Esta agua puede tener igual diez mil años porque <<DSREP>> es de un glaciar un glaciar de la Patagonia <<DSREP>> y además <<DSFIL>> uuhm <<DSFIL>> tiene hasta trocitos de oro.

S: ¿Eso se bebe?

T: Esto se bebe sí.

S: @@

T: No, no se bebe. Es un es un doble es un juego del envase. No está dentro del agua.

SS: Ah

T: No, <<DSREP>> no está dentro el agua. <<DSREP>> Está en el doble cristal. ¡No me digas que no habéis tenido vosotros juegos de estos cuando eráis pequeños!

SS: (overlapping)

T: De esos que dabais la vuelta... <<QICCON>> ¿Sí? <<QICCON>> ¡No! Pero es dorada y es súper antigua y es muy sofisticada. <<DSREST>> ¿Cuánto...? <<QICDIS>> <<OPIN->> <<->> ¿Será cara o será barata? <<DSREST>> <<->> <<OPIN->> <<QICDIS>>

S: Cara

SS: [[Cara]]

T: Muy cara, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Carísima. <<QICREF>> <<OPIN->> <<->> ¿Cuánto pagaríais por esta botella de agua? <<->> <<OPIN->> <<QICREF>> (..1) Ahora os la voy a pasar.

Y aquí tengo una botella... esto es una botella de agua bastante natural también. Es de Roca. Roca es la marca de sanitarios. Esta está abierta. Esta si la queréis probar...

SS: (whistering)

T: <<QICCON>> ¿No queréis probarla? <<QICCON>>

S: @@@

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> <<QICCON>> ¿No? <<QICCON>>

S: Parece de hospital

T: <<QICCON>> ¿De hospital? <<QICCON>> No, <<DSRETR>> es de la fábrica del fabricante de sanitarios. <<DSRETR>> <<QICCON>> ¿Queréis? <<QICCON>> <<QICCON>> ¿No? <<QICCON>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: Porque es de Roca

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ... Que es de Roca

T: <<DSREP>> Que es de Roca <<DSREP>> <<QICDIS>> <<EXPL+>> <<'+>>  
¿y? <<+>> <<EXPL+>> <<QICDIS>>

SS: XXX @ @ @

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: Que es agua de sanitarios

T: ¡No! Mujer ya te has pasao

SS: [[@ @ @]]

T: Se acaba de pasar. Pero bueno... ¿cómo se te ocurre eso!

S: Es la percepción...

T: Voy a hacer una cata de agua. <<QICREF>> <<OPIN->> <<->> ¿Cuál preferís  
catar? <<->> <<OPIN->> <<QICREF>> Abro todas. <<QICCON>> ¿Esta?  
<<QICCON>> Esta

S: La de aguja

T: <<QICREP>> ¿Cuál? <<QICREP>>

S: ...La de aguja

S: La de aguja

T: <<DSREP>> La de aguja... <<DSREP>> y <<QICCON>> ¿esta?  
<<QICCON>> <<CLMMAN>> Tenéis que comparar, a ver si adivináis. Os la  
pongo en un vaso y tenéis que adivinar cuál es cuál. <<QICCON>> ¿Vale?  
<<QICCON>> No @ @ @ @ No vamos a hacerlo con agua. Lo haremos otro día  
con Coca Cola. Se nos han quedao completamente calientes. <<DSOM>> Las  
ha hecho esta mañana en el otro grupo y estaban... <<DSOM>> Me he  
acordado de ti, Carolina, digo si Carolina tiene que probarlas y encima están  
calientes pues no puede ser, pero os he traído caramelos

S: @ @ @

T: Os he traído caramelos en vez de en vez de... Coca Colas. Y vamos a hacer  
un test ciego con caramelos y ya un poco más adelante lo haremos con Coca  
Colas cuando estén frías y con hielo. <<CLMMAN>>

Bueno, entonces automáticamente en cuanto habéis visto esta botella habéis  
dicho "no, esta no la quiero probar". <<QICSA>> ¿Por qué? <<QICSA>>

<<DSOM>> No hace falta que os diga... <<DSOM>> @@ La actitud que genera esta marca es automáticamente de rechazo. Son botellas de agua que tienen cuando uno entra en la tienda de Roca. Y efectivamente todo el mundo debe pensar lo mismo. <<DSRETR>> Esa tiene- eso botella como con forma de biberón y parece que entre los los dibujitos automát- <<DSRETR>>  
<<QICREP>> ¿eh? <<QICREP>>

S: ¿Es japonés o chino?

T: <<DSREP>> Es japonesa. Es japonesa. <<DSREP>> Y el agua de aguja es como muy sofisticada, <<QICCON>> ¿no? <<QICCON>> Y esta que es como el agua de la Patagonia a mí me apetecería probarla también. <<QICCON>> ¿No? <<QICCON>> <<QICCON>> ¿No os apetece? <<QICCON>> <<QICREF>>  
<<OPIN->> <<->> ¿Esta no os da buena sensación? <<->> <<OPIN->>  
<<QICREF>>

S: Sí

S: Sí

T: <<QICCON>> ¿Sí? <<QICCON>> <<QICREF>> <<OPIN->> <<->> ¿Cuánto pagaríais por probarla? <<->> <<OPIN->> <<QICREF>> <<QICDIS>> <<FACT->>  
<<->> ¿Cuánto cuesta esta botella? <<->> <<FACT->> <<QICDIS>>

S: Doce euros

T: <<QICCON>> ¿Doce euros o quince? <<QICCON>> Pppfff <<QICCON>> ¿Sí? <<QICCON>>

S: ¿Treinta?

T: No, no que no sé... Se ha pasao, <<QICCON>> ¿no? <<QICCON>> Siete, ocho, nueve euros. Y <<QICDIS>> <<FACT->> <<->> ¿esta? <<->> <<FACT->>  
<<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuánto cuesta? <<->> <<FACT->>  
<<QICDIS>> Tres, dos. <<QICDIS>> <<FACT->> <<->> ¿Esta? <<->> <<FACT->>  
<<QICDIS>>

S: Diez

T: <<QICCON>> ¿Diez? <<QICCON>> Y <<QICDIS>> <<FACT->> <<->> ¿esta? <<->> <<FACT->> <<QICDIS>>

SS: [[@@@]]

T: Risa. Ya la pueden regalar, <<QICCON>> ¿no? <<QICCON>>

SS:[[@@]]

T: <<DSREP>> Esta ya la pueden regalar. <<DSREP>> Esta cuesta como nueve euros, la botella de agua. Esto tiene setenta y cinco centilitros.

<<DSOM>> No llega a... <<DSOM>> Parece una botella de vino además de todo. Esta no sé cuánto cuesta la verdad. Esta debe costar como cuatro o cinco. Esta la venden en bastantes supermercados. <<DSOM>> Yo no la he probado pero... <<DSOM>> Esta cuesta efectivamente como dos o tres euros. Esta es una botella de cristal, y esta la regalan en [...] en Roca y cuando vas allí pues oye es un detalle, <<QICCON>> ¿no? <<QICCON>> Que tengas una botellita de agua <<DSRETR>> para para tomar. <<DSRETR>> <<DSOM>> Me parece una idea... <<DSOM>> (Reading from bottle) "We are water"

SS: [[@@@]]

<<CLMMAN>> T: <<DSREST>> Bueno os...- ¿Quién quiere entonces hacer...? <<QRCPR>> ¿Quién se presta voluntario para hacer un test con los caramelos? <<QRCPR>> <<DSREST>>

S: @@@

T: @@@ Los golosos. <<CLMMAN>> Yo mantengo que no sois capaces <<DSFIL>> eeehh <<DSFIL>> de distinguir el sabor del caramelo. <<QICSA>> ¿Se pueden distinguir los sabores de esos caramelos o no? <<QICSA>> Perfectamente. Si yo te doy una rosa, tú sabes que es de fresa, <<QICCON>> ¿no? <<QICCON>> <<QICREF>> <<FACT->> <<->> ¿Se distinguen los sabores? <<->> <<FACT->> <<QICREF>>

S: XXX (sound of opening plastic bags)

T: Las gominolas de colores. A mí sí me gustan de fresa, de menta... <<QICCON>> ¿no? <<QICCON>>

S: Pero no se distinguen

T: <<QICCON>> ¿Cómo no se van a distinguir? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<CLMMAN>> <<QRCPR>> ¿Quién quiere hacer la prueba de si se distinguen o no se distinguen? <<QRCPR>> <<DSOM>> Tú no que te acabas de meter no sé qué en la boca y ya no...<<DSOM>> @@@

S: ¿Yo?

T: <<QICCON>> ¿Sí? <<QICCON>> Y, <<QICCON>> ¿tú? <<QICCON>> Necesito que cada uno tengo un ayudante porque lógicamente tenéis que cerrar los ojos y os tienen que dar los caramelos y tenéis que ir anotando cuáles de ellos aciertan y cuáles no. <<QICCON>> ¿Tú también? <<QICCON>> Pero tú <<QRCAS>> ¿qué te has metido en la boca? <<QRCAS>>

S: @@

T: <<QICREP>> ¿Eh? <<QICREP>>

SS: [[@@@]]

T: Uno, dos, tres, cuatro. <<QICCON>> ¿Cinco? <<QICCON>> Ya sois muchos. Ya...

SS: [[@@@]]

T: Pero entonces necesitáis un ayudante. Que vaya anotando. Tenéis que taparos los ojos de alguna manera, no sé cómo. <<DSREST>> Os- Cerráis los ojos. Os tapáis los ojos. <<DSREST>> <<DSOM>> Y los vais dando... <<DSOM>> sí <<DSFIL>> uuhhmm <<DSFIL>> me da lo mismo. Vais cogiendo, entonces vuestro acompañante o ayudante tiene que decir <<DSOM>> <<DSREST>> cuántos de... qué porcentaje de caramelos... <<DSREST>> <<DSOM>> <<DSOM>> O sea os tenéis que comer... <<DSOM>> <<QICREP>> ¿eh? <<QICREP>>

S: XX

T: Diez. Claro <<DSRETR>> tenéis que- tenéis que decir <<DSRETR>> el sabor de los caramelos y cuántos vais acertando.

(Teacher sorts out the sweets)

T: No sé cómo voy a hacer esto. <<DSFIL>> Uuhmm <<DSFIL>> <<QICREP>> ¿eh? <<QICREP>>

S: XXX

T: <<DSREP>> Tiene que ver el sabor. <<DSRETR>> Tiene- tiene que ver el sabor. <<DSRETR>> <<DSREP>> <<QICSA>> ¿Cómo? <<QICSA>> Voy a ponerlos mezclaos.

SS: (students exchanging ideas - overlapping)

T: A ver ven, Cristina. Ven a ayudarme... Vamos a hacerlo aquí profesionalmente.

S: @@@

T: Porque... saben mucho de tests ciegos estos chicos. Tienes que poner... ¡a pero coges eso! Coges dos más. Como van a tener de todos...

S: [Bueno si...]

T: [No sabía lo que] me estabas diciendo

S: Si hay dos del mismo no pasa nada

T: [¡Ah vale!]

S: ... [Si hay dos del mismo] no pasa nada



T: No, no, no si lo único que tienen que hacer es eso, <<DSOM>> que ellos digan... <<DSOM>>

S: Pero tenemos que poner-ponerle un número, ¿no?

T: No, porque van a tomarse todos diez. Y se los va dando su compañero <<DSFIL>> eeehhh. <<DSFIL>> Como hay bastantes, tengo otro paquete, lo repartimos. <<DSREP>> Perdón, perdón, perdón. <<DSREP>> Los estoy tocando pero mira no creo que se envenene nadie, <<QICCON>> ¿no? <<QICCON>>

S: Uuhmm

T: Vamos a poner alguno blanco.

S: Son cinco, ¿no?

T: Son...van diez

S: Y los de blanco que...

T: Ahí hay muchos blancos. Los vamos a poner aquí de estos y luego los que sobren que se los coman...

S: Pero, ¿qué sabor es el blanco?

T: Ah no tengo ni idea. Yo cómo voy a saber. Ellos son los expertos. Yo no he dicho que yo sepa... A ver prueba este.

S: En un vaso [puede ser sólo] del mismo color...

T: [ <<QICREP>> ¿Cómo? <<QICREP>> ] <<DSFIL>> Uuhmm <<DSFIL>> no, <<DSRETR>> distintos, todos todos así distintos. <<DSRETR>> Tenéis que cerrar los ojos y ya vuestros compis os los van dando. Pero no podéis hacer trampas. <<DSREP>> Y tenéis que ir anotando. Tenéis que ir anotando... <<DSREP>> Le vais dando uno de cada color.

S: XXX

T: Eso. <<DSFIL>> Uuhmm. <<DSFIL>> Claro, y que no vean. Tú tapas los sabores y... espera. Aquí me falta alguno. Diez caramelos. No más @@@ Se van a empachar. Toma, vas dándole.

(Teacher distributes the plastic glasses containing ten sweets)

T: Tú no hagas trampa. No los mires, eh. <<DSOM>> Luego vais a decir el porcentaje de sabores que habéis... <<DSOM>>

(Students start tasting)

T: Tenéis que decir una cosa y así. <<DSREP>> Ya, ya, ya, <<DSREP>> tal cual.

(Teacher offers sweets to students not participating)

T: Tomad, pasadlos, id cogiendo. <<CLMMAN>>

(Students talking about the flavors – overlapping)

T: Oye, que a ella le sabe a verde. Claro, luego están los cruces de los sentidos. ¡Hombre! Una cosa sabe a un color. <<DSOM>> Cómo... <<DSOM>>

S: Me sabe a verde

T: Claro, sabe a verde. <<DSOM>> ¿Dónde se ha visto que no...? <<DSOM>>

(Students talking about the flavors – overlapping)

S: Me sabe a blanco

T: Le sabe a blanco. <<DSOM>> Luego vamos a ver ya cómo cada uno... <<DSOM>> @ Bueno, <<DSRETR>> a mí me sabe a.... a frío. <<DSRETR>>

(Students talking about the flavors – overlapping)

T: Ahí no falla. Es de color naranja y le sabe a naranja. @ @ @ Se concentran. No, pero <<QICRHET>> ¿qué va a saber igual? <<QICRHET>> ¡Si son todos de unos colores completamente distintos! <<QICRHET>> ¿Cómo va a saber igual? <<QICRHET>> <<DSREP>> Imposible, imposible. <<DSREP>> @ @ @ Para luego (Teacher keeps some sweets) <<QRCAS>> ¿Quieres más? <<QRCAS>> Dice... @ @ @ @ <<DSREP>> Hay más, hay más. <<DSREP>> Os reparto ahora. <<QRCPR>> ¿Cuántos ha acertao? <<QRCPR>> Eso <<QRCPR>> ¿cuánto es en porcentaje? <<QRCPR>> <<CLMMAN>> <<QRCPR>> ¿Cuál es tu nombre? <<QRCPR>>

S: Lidia

T: Lidia. <<CLMMAN>>

(Teacher writes down the results on the blackboard)

T: <<DSFIL>> Eeehhh <<DSFIL>> Óscar ha aceptado tres de cinco. Pero eran diez lo que teníais que hacer. No importa. Ya nada. ¿Lidia? (1: 03: 13)

S: Cinco de diez

T: <<DSREP>> Cinco de diez. <<DSREP>> <<DSOM>> Claro eso ya... <<DSOM>> <<DSREP>> es cinco de diez. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Cuánto es cinco de seis? <<->> <<FACT->> <<QICDIS>>

S: No ha acertado ninguna.

T: ¡Que no ha acertado ninguno! ¡Anda ya! <<QRCPR>> ¿Cero de...?  
<<QRCPR>>

S:... Siete

T: <<QICREP>> ¿De? <<QICREP>>

S: ...Cinco

T: Cero de cinco. <<CLMMAN>> <<QRCPR>> ¿Cuál es tu nombre?  
<<QRCPR>> Perdona que no...

S: Carlos

T: Carlos. <<CLMMAN>> Carlos, cero de cinco. <<DSOM>> Hombre eso ya es un poco... <<DSOM>> Carlos... el cero por ciento. Y, ¿Carolina?

S: Tres

T: Tres, <<QRCPR>> ¿de cuánto? <<QRCPR>>

S: ...De diez

T: <<DSREP>> Carolina tres de diez. Bueno pues Carolina tres de diez.  
<<DSREP>> Óscar tras de cinco que esto es un sesenta. Si, <<DSFIL>> eehh  
<<DSFIL>> claro María. Y cinco de seis que <<QICDIS>> <<FACT->> <<->> ¿es un...? <<->> <<FACT->> <<QICDIS>>

S: Noventa y XXX

T: Bueno a Carlos lo mismo lo da que sea blanco que sea, que sea rojo, que que sea amarillo, <<DSOM>> que sea... <<DSOM>> <<DSOM>> vamos ni fresa ni naranja ni... <<DSOM>> lo mismo da. Bueno, el próximo día <<QRCAS>> ¿vais a... acertar más o menos lo mismo con las Coca Colas o no? <<QRCAS>>

S: Esperemos que no

T: <<DSREP>> Esperemos que no <<DSREP>>

S: Esperemos que sí

T: ¡Ah, <<DSREP>> esperemos que sí! <<DSREP>> Carolina yo creo que no va a querer más caramelos ya, <<QICCON>> ¿no? <<QICCON>>  
<<CLMMAN>> Bueno pues con eso terminamos este tema. Hemos visto por menos con las botellas de agua hemos visto la diferencia de actitud que puede generar una botella o otra simplemente por el mero hecho de bueno provenir de un sitio, de tener una determinada imagen, de tener una marca en un caso

muy señalada. Hemos visto que los productos no se compran normalmente por su calidad... <<DSFIL>> uuhmm <<DSFIL>> bueno, no siempre acertamos con la calidad de los productos <<DSREST>> aunque si nos dan un caramelo- ahora probar a comer un caramelo mirando el color de- Carlos prueba tomarte un caramelo mirando el color <<DSREST>> <<CLMMAN>>

S: Me sabe igual

S: Es que a mí me parece que no se corresponden

T: <<QICCON>> ¿Que te sabe igual el rojo...? <<QICCON>>

S: No sé por qué será

T: Pero si tú te tomas ahora ese caramelo rosa que te estoy viendo encima de la mesa <<QRCAS>> ¿tú no estás <<DSRETR>> su-sugestionado <<DSRETR>> para que te sepa a fresa? <<QRCAS>>

S: ... No

T: <<QICCON>> ¿No? <<QICCON>>

S: ... Si es verde me debería saber a manzana, ¿no?

T: No tengo ni idea. Yo los acabo de abrir

S: Es que no sé qué color coges

T: Es que no sé... @@ Claro pero eso en la vida lo analizáis, vosotros si os gustan más los caramelos de fresa, empezareis comiéndolos los caramelos de fresa. Bueno pues esto lo podéis hacer con doscientos millones de cosas más. De esas que sepáis que os gustan mucho muchísimo y veréis que hombre es diferente probar los productos en ciego a probarlos, pagarlos o comprarlos tal y como los compramos habitualmente. No sé si os habré convencido pero desde luego repetirlo lo hemos repetido bastantes veces, <<QICCON>> ¿no? <<QICCON>> Que no compramos los productos o que creemos que somos más racionales y que distinguimos más de lo que después distinguimos. Esta mañana hemos hecho el test con Coca Cola y creo que verdaderamente <<DSFIL>> eehh <<DSFIL>> <<DSREST>> sólo- bueno una persona, <<DSREST>> era difícil eran cinco, estaba un poco truca... bueno no truca o sea estaba hecho con cinco marcas distintas... Sólo una persona ha averiguado cuál era Pepsi y cuál era Coca Cola y cuáles eran las marcas blancas. Y no me acuerdo ahora de los resultados, no los tengo aquí, pero había por lo menos dos que la mejor marca, que por supuesto decían que era Coca Cola, era la marca de Lidl. Era la que más les gustaba. Decía que lo puntuasen de uno a diez y resultaba que la que más les gustaba era la marca de Lidl. Entonces bueno <<DSRETR>> ya les he- les hemos <<DSRETR>> abierto un mundo de posibilidades, por lo menos un mundo de ahorro porque

van a poder ahorrar mucho dinero sabiendo que lo que les gusta de verdad es la marca del Lidl. Y ellos seguían insistiendo en comprar Coca Cola. Estaban tirando el dinero y estaban perdiéndose la marca que más les gustaba.

<<DSOM>> Entonces les gustaba... <<DSOM>> y <<DSRETR>> ha habido- ha habido <<DSRETR>> quien ha valorado la Coca Cola con cero, o sea un asco, la peor. Y era la Coca Cola.

S: XXXX de Pepsi y Coca Cola y que mucha gente había elegido Pepsi y entonces supuestamente mejoraron la el sabor de Coca Cola pero luego el público lo rechazó y tuvieron que [XXX]

T: [Ah sí...]

S: La diferencia entre Pepsi y Coca Cola es que Pepsi es muy dulce

T: Es muy dulce, efectivamente Pepsi era la que la menos <<DSRETR>> la la menos valorada. <<DSRETR>> Si que coincidían esos resultados. Pepsi no era la preferida por ninguno. Algo que tiene es demasiado dulce para el sabor al que al que estamos acostumbrados. Y no ha sido la mejor valorada en ningún momento, <<DSOM>> pero hombre descubrir que la que más te gusta... <<DSOM>> hay quien decía que la que más le gustaba era la Casera Cola <<DSFIL>> eeehhh <<DSFIL>> bueno <<DSRETR>> pues... pues <<DSRETR>> también es un descubrimiento. <<DSOM>> Pues compra... sobre todo la de la de... <<DSOM>> <<QICCON>> ¿cómo se llama? <<QICCON>> La de... <<DSFIL>> eehh <<DSFIL>> Lidl, que es sumamente barata. <<QICSA>> ¿Cuánto cuesta una Coca Cola del Lidl? <<QICSA>> Psss o sea muy muy muy muy barata. Y no hay ninguna razón <<DSRETR>> para que sea- para que sea más cara. <<DSRETR>> <<CLMCON>> <<QICDIS>> <<REA+>> <<+>> ¿Hay alguna razón para que Coca Cola sea más cara? <<+>> <<REA+>> <<QICDIS>> Podría ser más barata, producen más.

S: [No]

T: [Simplemente] por economía... <<QICCON>> ¿¿Que no!? <<QICCON>>

S: ...es más cara porque hay exceso de demanda de Coca Cola.

T: ¡Nooo! ¡Qué va a haber exceso de demanda de Coca Cola!

SS: XXXX (overlap)

T: Bueno, cobran más porque el cliente y el consumidor están dispuestos a pagarlo. Pero no porque los costes que soporte de fabricación sean superiores. Lo que mantengo es que los costes de fabricación posiblemente serán inferiores simplemente por los volúmenes <<DSRETR>> que que compran. <<DSRETR>>

S: Si la bajasen a lo mejor dejaría de ser tan bien percibida por el consumidor

T: Pero ¡para que la van a bajar! <<DSREST>> Si el consumidor está...- lo que pueden hacer es la prueba de ver hasta- qué- podrían subir el precio hasta dónde está el consumidor dispuesto a pagar. <<DSREST>>

S: Hay una marca de Perú Inka Cola que se supone que sabe a Coca Cola. Yo no la he probado pero...

T: [ <<DSFIL>> Eeehh <<DSFIL>> pero aquí no se]... Sí

S: ... [XXXX]

T: Pero en España no. No, a Coca Cola no sabe. Tiene un color amarillento y poco sospechoso y sabe a chicle de fresa.

S: Es que no le he probado

T: <<DSREP>> Y se llama Inca Kola porque se llama Inka Cola <<DSREP>> pero ni tiene el color de la Coca Cola ni el sabor de la Coca Cola. No tiene nada. Yo si la he probado. Es absolutamente repugnante. <<DSRETR>> Sabe sabe a fresa, a chicle de fresa. <<DSRETR>> Es amarilla. Si la ponemos junto con la botella de Roca ya la hemos hecho buena.

SS: [[ @ @ @ ]]

T: Tiene un color muy feo. <<DSREP>> Y además sabe a chicle de fresa. Ni sabe a fresa y además es amarilla, <<DSREP>> por lo tanto, cuando te dicen que es Cola... <<DSFIL>> uuhmm <<DSFIL>> hay algo ahí que nos <<DSAPP>> cruje. <<DSAPP>> La Cola tiene que ser... oscura. <<DSOM>> No hay otra forma de... <<DSOM>> Pero bueno... <<DSFIL>> eehh <<DSFIL>> utilizaron <<DSRETR>> ese ese <<DSRETR>> nombre en Perú y les fue bien. Son líderes absolutos de mercado. Pero sólo en Perú, yo creo que no lo han conseguido vender en ningún otro sitio. Desde luego en España no. <<CLMCON>> <<CLMMAT>>

<<CLMMAN>> Bueno pues vamos a empezar con el tema siguiente. Con el tema cuatro. Y <<DSFIL>> eehh <<DSFIL>> hasta ahora hemos visto hemos analizado <<DSFIL>> eehh <<DSFIL>> <<QRCAS>> ¿Te marchas Lidia? <<QRCAS>> ¡Ah! Es que no sabía si dabas la clase por concluida. Te veía con el bolso.

S: No XX

T: Ah, <<DSREP>> vale vale vale. <<DSREP>> No sabía si os ibais, si teníais seminario de derecho... <<CLMMAN>>

<<CLMSS>> Bueno, <<DSREST>> hasta ahora hemos hablado de... hemos visto todas, todas..., algunas de las variables que son internas del consumidor. <<DSREST>> <<DSFIL>> Uuhmm <<DSFIL>> <<DSRETR>> cómo

percibimos...percibimos nosotros mismos, <<DSRETR>> cómo nos formamos las actitudes está condicionado por nuestras creencias, <<DSOM>>por nuestros valores por... <<DSOM>>Bueno hemos dado algunas pinceladas. Primero de todo porque podríamos seguir hablando muchísimo más pero... <<DSFIL>> eeehhh <<DSFIL>> son conceptos psicológicos que bueno, con entender cómo funcionan o cómo se insertan en la conducta del consumidor yo creo que es suficiente. Pero estamos condicionados a la hora de comprar por muchas influencias externas: nuestra familia, nuestros amigos, nuestros compañeros de clase, de trabajo, o de mil <<DSFIL>> eeehh <<DSFIL>> por la cultura, por lo que sea. La familia es el primer grupo de convivencia en el que aprendemos <<DSFIL>> uuhmm <<DSFIL>> muchas de las nociones que después pues vamos a reproducir o vamos a no reproducir. <<DSFIL>> Eeehh <<DSFIL>> <<DSSR>> y a muchos- para muchos <<DSSR>> <<DSFIL>> eeehh <<DSFIL>> productos, la compra es una compra familiar. Es una compra que se realiza en el entorno familiar. <<QICREF>> <<OPIN>> <<->> ¿Vosotros en vuestra casa decís eso de <<DSRETR>> cómprame... cómprame... cómprame, <<DSRETR>> qué? <<->> <<OPIN>> <<QICREF>> “Cómprame... el yogur que me gusta, cómprame el champú que me falta, cómprame...” En vez de decir “qué quieres que te compre”, <<QICREF>> <<OPIN>> <<->> ¿decís cómprame como mis hijos? <<->> <<OPIN>> <<QICREF>> Sí, <<QICCON>> ¿no? <<QICCON>> Entonces importante entender el rol que juega la familia como unidad de consumo. <<DSFIL>> Eeehh <<DSFIL>> lógicamente el tipo de consumo en una familia <<DSFIL>> uuhmm <<DSFIL>> con padres e hijos <<DSFIL>> eeehh <<DSFIL>> es diferente a posiblemente los otros mucho tipos de familias <<DSREST>> que pueden- que existen <<DSREST>> y cada vez son más variadas de personas <<DSREST>> que pueden- que viven solas, <<DSREST>> personas que viven acompañadas pero no de sus hijos o no se sus <<DSFIL>> eeehhh <<DSFIL>> sino de sus hijos y su mujer. El ciclo de vida familiar es un ciclo de vida, lo habréis visto mil veces, <<DSFIL>> eeehh <<DSFIL>> personas, empezamos, personas solteras que se acaban de independizar, recién casadas y sin hijos, con hijos menores de seis años. En cada una de estas etapas los actos de consumo van siendo distintos. Y la influencia que ejercen cada uno de los miembros de la familia dentro de ese proceso de decisión de compra, también es distinto. <<DSFIL>> Eeehh <<DSFIL>> en la familia como unidad de consumo dependen qué tipos de productos, posiblemente sea la madre, que generalmente es la persona que se encarga de hacer las compras para la familia, la que decida. En otras ocasiones será el padre y en otras ocasiones <<DSFIL>> eeehh <<DSFIL>> los hijos. <<QICSA>> ¿Qué tipo de rol juega cada uno de ellos en la compra de determinados productos? <<QICSA>> Si os fijáis en muchos de los productos que se consumen en la unidad familiar, siempre hay alguien que inicia la compra. <<DSRETR>> Hay que comprar... hay que comprar <<DSRETR>> lo que sea. Hay quien ejerce de influenciador. “¡Compra tal marca que ya está bien jo!” “ <<QICIND>> ¿Por qué no cambias? <<QICIND>> ” “Compra tal marca

que me han dicho que es muy buena” Luego está el decisor. Luego está el comprador que es el que de verdad va a comprar. Y luego está el consumidor, que es el que lo consume. <<DSREST>> Vamos a empezar- vamos a pensar <<DSREST>> por ejemplo el tipo de influencia que ejerce... no sé. Hay que comprar en casa cereales para los niños. Los niños de ocho, nueve años. <<QICDIS>> <<FACT->> <<->> ¿Quién inicia la compra en muchas ocasiones? <<->> <<FACT->> <<QICDIS>>

S: La madre

T: <<QICSA>> ¿Quién es el que dice “mamá cómprame” o <<DSFIL>> eehh <<DSFIL>> “quiero los <<DSFIL>> eehhh <<DSFIL>> Choco Crispies que tienen ahora dentro los muñequitos de no sé qué”? <<QICSA>> (..2) A veces es la madre. Dice bueno va a hacer la compra, tiene... que comprar cereales y compra los que quiere hay veces que “¡mamá estoy harta ya de los cereales normales, <<QICIND>> ¿por qué no me compras unos de chocolate? <<QICIND>> ” “<<QICIND>> ¿Por qué no me compras los cereales que tienen eso, el cromo dentro? <<QICIND>> “ <<QICREF>> <<OPIN->> <<->> ¿Nunca habéis pedido a vuestro padres que os compren los cereales o lo que sea que tienen los cromos dentro? <<->> <<OPIN->> <<QICREF>>

S: Sí

T: Hay veces. <<QICSA>> ¿Quién es el iniciador de la compra si hay que comprar cereales por ejemplo para los niños? <<QICSA>> <<QICSA>> <<DSREST>> ¿Puede ser...? <<QICSA>> Puede ser la madre o puede ser el niño. <<DSREST>>

(Teacher writes down answers on the blackboard)

T: Bueno <<DSRETR>> insis- insisto <<DSRETR>> que puede ser la madre si el niño <<DSRETR>> no se lo... no le dice nada <<DSRETR>> pues compra cereales. <<QICSA>> ¿Quién es el influenciador? <<QICSA>> Aquí generalmente es el niño si o si, <<QICCON>> ¿no? <<QICCON>> “Estos no me gustan” “Yo quiero la marca tal” <<DSOM>> “Los probé el otro día en casa de mi amigo Pepe y... por favor quiero estos”. <<DSOM>> O sea el influenciador es el hijo seguro. El influenciador. <<QICDIS>> <<FACT->> <<->> ¿Quién es el decisor de la compra? <<->> <<FACT->> <<QICDIS>>

S: La madre

T: Ahí es la madre porque como le diga el niño que... quiere unos cereales que la madre considera que no son oportunos porque se le van a caer los dientes porque tienen demasiado chocolate, no se los va a comprar. <<DSFIL>> Eehh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> ¿quién es el consumidor? <<->> <<FACT->> <<QICDIS>>



S: El niño

T: <<DSREP>> El niño. <<DSREP>> Bueno, es el influenciador. Este es el decisor. <<QICSA>> ¿Quién es el comprador? <<QICSA>> Y <<QICSA>> ¿quién es el consumidor? <<QICSA>> El iniciador puede ser la madre o el hijo. El influenciador será el hijo seguro. El decisor va a ser la madre. El comprador será la madre y el consumidor será el hijo.

Hay que comprar un coche en casa. Pero un coche para la madre. Para la madre que bueno que quizá lo puedan utilizar los hijos. Hay hijos adolescentes en casa. Veinteañeros. No tienen coche propio. Entonces vamos a comprar un segundo coche para la familia. <<QICDIS>> <<FACT->> <<->> ¿Quién inicia la compra? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Quién es el que dice hay que comprar un coche? <<->> <<FACT->> <<QICDIS>> (...3) <<DSFIL>> Eehh <<DSFIL>> la mujer se ha quedado sin coche o sea es que se le ha roto. Hay un coche más grande en la casa que es el que usa el padre, bueno, <<DSOM>> pues un coche... <<DSOM>> <<DSOM>> Y los hijos están ahí... apostados a ver qué... <<DSOM>> <<QICDIS>> <<FACT->> <<->> ¿Quién inicia la compra? <<->> <<FACT->> <<QICDIS>>

S: La madre

T: Se me está rompiendo el coche, que es que se me va a romper, ya te lo he dicho que cambié la batería. Un coche... un coche... <<QICSA>> ¿quién inicia la compra? <<QICSA>> La madre porque claro se le está cayendo a trozos el coche. <<QICDIS>> <<FACT->> <<->> ¿Quién influencia la compra? <<->> <<FACT->> <<QICDIS>>

S: El padre

S: Los hijos

T: <<DSREP>> El padre, los hijos, <<DSREP>> y la madre, <<QICCON>> ¿no? <<QICCON>> Que para eso es su coche. Pero vamos, <<QICSA>> ¿el padre? <<QICSA>> sí, <<QICCON>> ¿no? <<QICCON>> Los hijos y la madre. Dirá oye, oye que a mí... este es mi coche y lo voy a elegir yo y después ya veremos. <<QICDIS>> <<FACT->> <<->> ¿Quién es el decisor? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Quién decide cuál es el coche que se compra? <<->> <<FACT->> <<QICDIS>>

SS: [[La madre]]

T: <<DSREP>> La madre. <<DSREP>> Si, <<QICCON>> ¿no? <<QICCON>> Porque para eso es su coche. No va a decidir su marido, <<DSAB>> ni su-, <<DSAB>> no, <<QICCON>> ¿no? <<QICCON>>

SS: [Pero el marido también...] [XXX] (overlap)

T: <<QICCON>> ¿Eh? <<QICCON>> Hombre, <<QICSA>> ¿quién sabe de coches? <<QICSA>> Los hombres, <<QICCON>> ¿no? <<QICCON>> <<QICSA>> ¿Quién entiende de coches en este mundo? <<QICSA>> Los hombres, los hombres en general. Nacen sabiendo. <<QICCON>> ¿No? <<QICCON>> <<QRCAS>> ¿Por qué entienden los hombres de coches? <<QRCAS>> En la carrera, <<QRCAS>> ¿dónde os desviáis...? <<QRCAS>> @ <<QRCAS>> ¿Cuál es la asignatura que tenéis de coches? <<QRCAS>> <<QICSA>> ¿El decisor? <<QICSA>> Será la madre, pero aquí el que entiende de coches, Carlos, entre tú y yo, es el padre, <<QICCON>> ¿no? <<QICCON>> Y los hijos. <<QICCON>> ¿Lo dices en serio o no? <<QICCON>> XXX

S: XXXX

T: Bueno, el decisor será la madre pero también puede ser el padre.  
<<QICDIS>> <<FACT->> <<->> ¿Quién va a ser el comprador? <<->> <<FACT->> <<QICDIS>>

S: La madre

S: La madre

T: Sí, <<DSREP>> la madre. <<DSREP>> Los dos. <<DSFIL>> Uuhhmm <<DSFIL>> o sea digamos que son los dos. <<QICDIS>> <<FACT->> <<->> ¿Quién va a ir <<DSRETR>> al al taller <<DSRETR>> a decir que el coche y a hacer el pedido? <<->> <<FACT->> <<QICDIS>>

S: El padre

T: Los dos. Yo creo que también irán los dos, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Bueno no sé, a veces irán los dos o irá la madre solo o irá el padre solo o qué se yo. Y <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿quién va a ser el usuario, el consumidor, el...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

SS: [[La madre y los hijos]]

T: <<DSREP>> La madre y los hijos, <<DSREP>> <<QICCON>> ¿no? <<QICCON>> La madre y los hijos cuando puedan. <<DSREP>> La madre y los hijos. <<DSREP>> Bueno, hay que comprar detergente para la lavadora. Se ha acabado el detergente. Detergente para la lavadora. <<QICDIS>> <<FACT->> <<->> ¿Quién va a ser el iniciador de la compra? <<->> <<FACT->> <<QICDIS>>

SS: [[La madre]]

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

SS: [[XXXX]]

T: O los hijos. Que son mucho más listos. <<QICDIS>> <<FACT->> <<->> ¿Quién es el iniciador? <<->> <<FACT->> <<QICDIS>> La madre. <<QICDIS>> <<FACT->> <<->> ¿Quién es el influenciador? <<->> <<FACT->> <<QICDIS>> <<DSOM>> “Mamá compra Ariel que...” <<DSOM>> “Mamá, compra Skip” <<QICREF>> <<OPIN->> <<->> ¿No le decís eso a vuestra madre? <<->> <<OPIN->> <<QICREF>> <<QICCON>> ¿No? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Quién es el influenciador? <<->> <<FACT->> <<QICDIS>>

S: La madre

T: <<DSRETR>> <<DSOM>> Ella misma con su... las influencias que reciba de... <<DSOM>> <<DSRETR>> La madre. <<QICDIS>> <<FACT->> <<->> ¿Quién es el decisor de la compra? <<->> <<FACT->> <<QICDIS>>

S: La madre

S: La madre

T: <<QICDIS>> <<FACT->> <<->> ¿Quién decide? <<->> <<FACT->> <<QICDIS>> <<QICCON>> ¿Seguro? <<QICCON>> Pero <<QICDIS>> <<OPIN->> <<->> ¿cuando vais vosotros por ejemplo? <<->> <<OPIN->> <<QICDIS>>

S: Si es detergente...

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...Que si es detergente, la madre

T: Si es detergente, la madre. <<QICDIS>> <<FACT->> <<->> ¿Quién es el comprador? <<->> <<FACT->> <<QICDIS>>

S: La madre

T: Eso ya no

S: Los usuarios

T: <<QICREP>> ¿Eh? <<QICREP>>

S: Los usuarios. Los influenciadores son los usuarios

T: Pero <<QICSA>> ¿el comprador? <<QICSA>> Pero a veces va la madre, otras veces vosotros, <<QICCON>> ¿no? <<QICCON>> Van los hijos. <<QICCON>> ¿No? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿A veces? <<QICCON>> <<QICDIS>> <<OPIN->> <<->> ¿Va al padre? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Quién va? <<->> <<FACT->> <<QICDIS>>

S: La madre

T: ¡Ah, que va la madre también! Y, <<QICDIS>> <<FACT->> <<->> ¿el usuario?  
<<->> <<FACT->> <<QICDIS>>

S: Todos

S: Todos. La ropa es de todos

T: <<DSREP>> La ropa es de todos <<DSREP>>

SS: (overlapping)

T: Si pero es usuario del detergente es el que pone la lavadora y el que plancha la ropa.

S: Todos

T: <<QICCON>> ¿Todos? <<QICCON>> @ @ @ <<QICCON>> ¿La madre?  
<<QICCON>> Nooo.

S: Sí

S: Bueno...

T: <<QICCON>> ¿Los hijos? <<QICCON>>

S: La madre o el padre

SS: (overlapping)

T: <<DSREP>> La madre o el padre. <<DSREP>> Y vosotros, <<QRCAS>> ¿dónde estáis chicos? <<QRCAS>> No aparecéis. Bueno vale, este es el típico proceso de decisión de compra <<DSRETR>> en el ca- en el caso de los cereales aquí hay... pensad ahora como son- como es la publicidad de los cereales Kellogs, <<DSRETR>> por ejemplo, para niños. <<DSRETR>> Siempre <<DSRETR>> está basada en dibujos animados generalmente con <<DSFOR>> caracteres <<DSFOR>> que son divertidos para los niños, pero siempre hay un mensaje para la madre: con muchas vitaminas, hierro... Porque si la madre decide que no lo compra, no lo va a comprar. Los niños siempre quieren huevos Kinder para todo. Pero bueno, el huevo Kinder está también en poder la madre para entregarlo, de los padres, de los abuelos, quien sea, para entregarlo <<DSRETR>> como un... como un premio. <<DSRETR>> Entonces el caso de un coche, no hay una decisión de compra de un coche sea para quien sea en el que no opine los hombres porque los hombres son los que entienden de coches. <<QICCON>> ¿O no? <<QICCON>> Bueno, los hombres entienden de coches... lo que entienden. Y nosotras entendemos de coches pues lo que entendemos. <<DSFIL>> Eeehh <<DSFIL>> en toda compra de un coche <<DSREST>> siempre hay- entra en alguna fase <<DSREST>> <<DSFIL>> eeeh <<DSFIL>> uno el hombre si existe en la casa, y tristemente todavía hay algo el mismo ejemplo en el que el caso del detergente, yo me lo

guiso yo me lo como, <<DSFIL>> eeehhh <<DSFIL>> es la madre la que sigue <<DSFIL>> eeehh <<DSFIL>> tomando la decisión, y si os dais cuenta en todos los anuncios de detergentes salvo en ocasiones tremendamente especiales, algún detergente muy muy muy específico o en alguna campaña muy específica, es código madre, hablan a las mujeres. Y los hombres, en los coches sin embargo, <<DSRETR>> prácticamente prácticamente <<DSRETR>> salvo modelos, lo mismo, muy específicos para mujeres, en los que... <<DSFIL>> eeehh <<DSFIL>> están muy dirigidos a ellas, hay una combinación de hombres y mujeres o publicidad dirigida a mujeres. Y en el caso de los detergentes, la publicidad está totalmente dirigida a la mujer. En el caso de los coches, salvo honrosas excepciones, en general son coches muy chiquititos, coches sin cilindrada, esos que nos gustan a las mujeres, van siempre dirigidos a los hombres. <<DSSR>> Porque sabe- porque lo saben, <<DSSR>> porque las marcan saben perfectamente quién es el que realiza la compra y quién es el que interviene en las distintas fases. Entonces, si en este caso, el padre es influenciador, bueno pues el influenciador tiene que... digamos que estar informado para poder evaluar bien las alternativas. Si él, el padre entra siempre en la fase de evaluación de las alternativas, la publicidad le tiene que llegar a él. <<DSFIL>> Uuhmm <<DSFIL>> y en este caso pues es simplemente la madre. <<DSFIL>> Eehh <<DSFIL>> en este caso la evaluación de las alternativas tiene que estar relacionada con el hijo que es el que va a influir. “Mamá cómprame, mamá cómprame” <<DSOM>> Y los hijos pueden ser muy muy muy constantes hasta que... <<DSOM>> Por lo tanto, siempre <<DSFIL>> eeehhh- <<DSFIL>> esto no sé lo que es muy bien por qué está aquí porque esto os confieso que es del año pasao (referring to a slide in the presentation). Vamos a ver qué anuncio es este.

(Teacher plays commercial)

T: ¡Ah!

([Commercial being played])

T: [Y ahora no sé cómo se para esto] <<DSFIL>> Uuhmm <<DSFIL>> <<DSOM>> no sé muy bien por qué lo traje porque ya además... <<DSOM>> <<CLMMAN>> Bueno, buscad ejemplos para el próximo día. <<CLMMAN>>

S: Yo tengo uno

T: <<QICCON>> ¿Tienes uno? <<QICCON>>

S: ... Pero es que es XXXX era de la gente de Andalucía

T: Ya pero ahora estamos basándonos únicamente en la familia, luego ya vamos a ver... <<DSRETR>> otros... otro tipo de... amigos, <<DSOM>> es decir cómo... <<DSRETR>> <<DSOM>>

S: Hay que buscar anuncio que se dirijan a la familia

T: Si, <<DSRETR>> que se que se que sean compras <<DSRETR>> que generalmente se realizan dentro del ámbito familiar y que donde haya distintas influencias <<DSFIL>> ehhh <<DSFIL>> de distintos de distintos miembros de la familia o dirigidos únicamente <<DSRETR>> a uno de los...de los miembros de la familia o al revés a los dos. <<DSRETR>> Buscad cualquier ejemplo eso de cereales- de cualquier producto dirigidos a los niños.

(Commercial being played again)

T: Esto es un momento familiar. Esto sí es de un señor que está escribiendo un currículum. No me acuerdo pero bueno, hablan de la familia, <<DSRETR>> del... la abuela. <<DSRETR>> Esto no sé qué es lo que le pasaba.

(Commercial being played again)

T: <<DSOM>> Un ejemplo de... <<DSOM>> este lo entiendo <<DSRETR>> menos menos <<DSRETR>> bien ahora que lo pongo. Vale, buscar ejemplos entonces de productos que vayan dirigidos a la familia como influenciador. Este es uno de Movistar. Es que no me acuerdo. Tengo que mirarlos bien. Bueno, típico el de Kellogs.

[(Commercial being played)]

T: [Kinder Sorpresa] [Que no sé qué hacer con esto] Ese no era. Un curso de informática... me vendría bien.

(Commercial being played again)

T: Más que la sorpresa de dentro, que vaya a buscarle su padre al colegio es una sorpresa, es una ocasión especial. Siempre van las mamás a buscar a los niños al colegio determinados días. Bueno pues el padre le lleva además al niño el Kinder Sorpresa. Es todo lo mismo <<DSRETR>> una una una... situación familiar <<DSRETR>> en la que vemos que el niño se pone contento, está feliz. <<DSOM>> Encima tiene los bichitos de los Simpsons pues más... <<DSOM>> <<CLMSS>>

<<CLMMAN>> Vale bueno pues con eso terminamos por hoy y el martes de la semana que viene os toca a vosotros presentar. <<QRCPR>> ¿Estáis listos? <<QRCPR>>

S: Estamos en ello

T: Estáis en ello. Bueno... pues nos vemos el martes. Gracias <<CLMMAN>>

### 9.4.7. Lecture 3: Comportamiento del Consumidor

Date: November 21st

# students attending: 11

<<CLMMAN>> T: Bueno pues... <<QRCPR>> ¿Sí? <<QRCPR>> <<CLMMAN>>

<<CLMSS>> <<CLMCON>> S: Tengo una duda sobre actitudes. Actitudes se refiere a actitudes que quiere transmitir la campaña o lo que han recibido consumidores. Es que no...

T: <<QICREF>> <<FACT->> <<->> ¿Quién le puede ayudar? <<->> <<FACT->>  
<<QICREF>> (..2) <<QICCON>> ¿Le podéis ayudar vosotros? <<QICCON>>

S: No me he enterado

T: No te entiendo

S: ... Que no me he enterado lo que ha dicho

T: Claro, <<QICCON>> ¿tú? <<QICCON>>

S: Eeehhh sí es que ha preguntado que si las actitudes es que yo creo que es eehh que quiere demostrar... o sea lo que publicita, ¿no?

T: Mi pregunta es <<QICCON>> ¿tú le puedes ayudar? <<QICCON>>  
<<QICCON>> ¿tú puedes desarrollar ese argumento? <<QICCON>>

S: No, no, no sé contestar

T: <<QICCON>> ¿No? <<QICCON>> Pero bueno seguro que alguien puede...

S: Yo creo que eso pertenece a los consumidores. Y otra cosa es que la campaña...

T: <<DSREP>> Sigue, sigue, sigue <<DSREP>>

S: ... No sé luego la campaña puede hacer un cambio de actitud en el consumidor, y la actitud yo creo que viene dada por sí misma en el consumidor. Si tiene otro tipo de actitud y luego puede tener otra diferente si a lo mejor la campaña le hace cambiar

T: Bien, esa respuesta sí me convence un poco. Sí, me convence más.  
<<QRCPR>> ¿Le has escuchao? <<QRCPR>>

S: No

T: No. Si es que no os oís. Sois dos, cuatro, seis, ocho y uno pregunta pero el otro no entiende, <<DSOM>> el otro le contesta pero... <<DSOM>> Hablar un poco más alto hombre.

S: Yo creo que la actitud bien de del consumidor. Y luego otra cosa es que una campaña de publicidad pueda hacer incidir en la actitud del consumidor y luego puede cambiar. Puede haber un cambio de actitud del consumidor. Pero en sí misma el consumidor tiene ya su actitud sobre un producto

T: <<QICREF>> <<OPIN->> <<+>> ¿Qué te parece a ti ahora? <<+>> <<OPIN->> <<QICREF>> <<CLMMAN>> Que no sé tu nombre, perdona.

S: Manuel. No sí que...

T: Tú eres Manuel. <<QRCPR>> ¿Y tu compañero? <<QRCPR>>

S: Pedro

T: Pedro. <<CLMMAN>> Pedro, <<QICREF>> <<OPIN->> <<+>> ¿qué opinas ahora? <<+>> <<OPIN->> <<QICREF>> <<CLMMAN>> Pedro, ven, siéntate un poco más cerca @@

S: Sí, me voy a sentar un poco...

T: Porque entre que no oímos muy bien tú y yo me parece que estamos más o menos igual. <<CLMMAN>> Y Manuel, <<QICREF>> <<OPIN->> <<+>> ¿qué piensa? <<+>> <<OPIN->> <<QICREF>>

S: A lo que me refería es que tú intentas cambiar la actitud que tiene o sea atraer a los consumidores. Entonces yo me refería a lo de la publicidad que ha dicho ella. Pues nos intenta como cambiar los gustos, o sea, hacer que... o sea cambiar... La actitud ahí pone que es del individuo, ¿no?

T: <<QICCON>> ¿Aquí pone eso? <<QICCON>>

S:... Sí, ¿no? (Reading from presentation) "Es una predisposición aprendida que impulsa al individuo a comportarse de una manera"

T: Ah, vale.

S: ... La publicidad lo que intenta es que te comportes de la manera que los beneficie o sea para que adquieras su producto

T: <<QICCON>> ¿Sí? <<QICCON>> Óscar, <<QICREF>> <<OPIN->> <<+>> ¿qué te parece? <<+>> <<OPIN->> <<QICREF>>

S: Yo creo que la actitud, cada uno tiene la suya hacia una actitud o marca y lo que las campañas intentan es modificarla para conseguir lo que ellos quieren vender



S: Pero si la actitud del consumidor que tiene una marca se puede al principio la campaña- la campaña intentar transmitir [XXX] ¿Primero tiene pollo o primero tiene huevo?

T: @ @ @ <<QICRHET>> ¿Que que es primero, sí? <<QICRHET>> <<QICRHET>> ¿El huevo o la gallina? <<QICRHET>> @ @ @ Es una traducción literal del chino @ @ @ Está bien

S: La duda es la duda que tengo yo claro la actitud es que tiene el consumidor a través ¿de qué experiencia? ¿de dónde viene esa experiencia? Yo supongo es una compañía que desde publicidad quiere transmitir eso

T: Sí, sí, yo te entiendo, pero yo estoy intentando que los demás te ayuden. Yo te entiendo perfectamente. Yo sí que te lo voy a explicar. Pero seguro que alguien te lo puede explicar mejor que yo y los entiendes mejor. Noemí, <<QICREF>> <<OPIN->> <<+>> ¿qué te parece? <<+>> <<OPIN->> <<QICREF>>

S: Eehh yo, vamos, creo eso, lo mismo, que la publicidad al final puede influenciar pero que tú tienes un poco tus ideas, tus gustos, que sí claro nos dejamos muchas veces convencer.

T: Nieves, <<QRCPR>> ¿qué ibas a decir? <<QRCPR>>

S: Sí, que a veces no hace falta cambiar la actitud o sea por ejemplo en el caso de... En algunos casos sí pero en otros casos yo pienso que la actitud que tiene un consumidor no hace faltar cambiarla porque habría que cambiar otro tipo de creencias o cosas. Depende...

T: Pero <<QICREF>> <<EXPL+>> <<+>> ¿qué cosas? <<+>> <<EXPL+>> <<QICREF>> Carlos

S: Que a ver yo creo que que se basan en una actitud que la gente tiene pero al mismo tiempo lo que quiere quiere que tengan la actitud que están vendiendo en las campañas. O sea no es que salga de cero, sino que ellos ya saben que hay una actitud en el público y la explotan. Y a parte la quieren potenciar. [Creo...]

T: [<<DSFIL>> Uuhhhh <<DSFIL>> ] La quieren dirigir. Bien. Tú <<QICREF>> <<OPIN->> <<+>> ¿qué piensas, Carolina? <<+>> <<OPIN->> <<QICREF>>

S: Yo todavía estoy aterrizando (she has just arrived in class)

T: <<DSREP>> Tú todavía estás aterrizando. <<DSREP>> Eso me parecía. <<CLMCON>>

Vale. La actitud <<DSFIL>> eehhh <<DSFIL>> <<DSOM>> todos tenemos una actitud hacia las cosas, las personas, las marcas, los establecimientos, las universidades, los... <<DSOM>> Es decir, es un poco la imagen que tenemos.

Sí, la idea previa pero cargada con ciertos aspectos afectivos. [<<DSFIL>> Uuhmm] <<DSFIL>> no es únicamente que vemos ¡ay, mira ese es un retroproyector! Bueno, vale, ahí está. <<DSFIL>> Eeehhh <<DSFIL>> <<DSRETR>> nuestra nuestras actitudes <<DSRETR>> están conformadas por tres, decíamos el otro día, por tres <<DSAPP>> patas. <<DSAPP>> <<DSOM>> Sabemos ciertas cosas, pero también tenemos ciertos afectos hacia. <<DSOM>> Y ahora voy a explicarlo un poco mejor. Y eso nos puede llevar a conducirnos de una determinada manera o de otra. <<DSFIL>> Eeehhh <<DSFIL>> yo por ejemplo, ahora no sé, voy a poner un ejemplo... Una actitud hacia una persona. <<DSFIL>> Uuhmm <<DSFIL>> la imagen que podamos tener inmediatamente de ella. Nos encontramos con un chico, <<QRCAS>> ¿ayer había huelga o no hubo huelga? <<QRCAS>> <<QRCAS>> ¿había barricadas? <<QRCAS>> <<QICCON>> ¿o no hubo barricadas? <<QICCON>> Bueno, pues son había. Pero te encuentras antes de entrar una persona que va tapada hasta aquí, con una capucha y una sudadera asao. Lleva cuatro rastas, los pantalones <<DSALL>> no sé como <<DSALL>>

S: No entras

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...Que no entras a la universidad

T: No, no entras. <<DSFIL>> Eeehh <<DSFIL>> automáticamente digamos ya has visto a esa persona, <<DSREST>> sabes- has visto <<DSREST>> como son los chicos que suelen estar en el frente. Simplemente por la forma de ir vestido, por la forma de ir peinado, por la forma de <<DSALL>> no sé qué, <<DSALL>> tenemos cierta información. <<DSFIL>> Eeehh <<DSFIL>> dices <<DSOM>> “Dios mío, esta persona <<DSFIL>> uuhmm <<DSFIL>> no parece...” <<DSOM>> Generas una especie de reacción emotiva también hacia ella. Con lo cual puedes decir “me voy que va a haber lío y no me van a dejar entrar”. Resulta que ese chico está haciendo lo mismo que tú, es decir, en seguida lo hemos clasificado. Tendríamos como una actitud pues de rechazo o de miedo o de sensación de inseguridad. <<DSFIL>> Eeehh <<DSFIL>> <<QICRHET>> ¿cuántas veces juzgamos o tenemos una actitud hacia una persona simplemente por su forma de ir vestida? <<QICRHET>> “ <<QICIND>> ¿Esa quién es? <<QICIND>> ” “Esa es una pija”. <<QRCAS>> ¿Qué es ser un pijo, una pija? <<QRCAS>> <<QICREF>> <<EXPL+>> <<+>> ¿Tú sabes lo que quiere decir eso? <<+>> <<EXPL+>> <<QICREF>> (addressing a Chinese student) No. Ponerme un ejemplo @@ de una actitud hacia alguien. Le vemos y decimos... “Huy, esta universidad <<DSFIL>> uuhmm <<DSFIL>> no sé, es buenísima” Y simplemente has visto el edificio. O al revés dices “Dios mío esta universidad es malísima” Es decir, bueno pues <<QICSA>> ¿por qué? <<QICSA>> <<DSREST>> Nos estamos haciendo- sabemos cosas. <<DSREST>> Vamos a poner un ejemplo. Es que no los traía yo pensados.

Cuando no traigo los ejemplos pensados, me salen bastante peor. <<DSFIL>> Eeehhh <<DSFIL>> “<<QICIND>> ¿por qué estudiáis en la Complutense? <<QICIND>> ” “Porque es una gran universidad”, <<QICCON>> ¿no? <<QICCON>> Sabéis que se estudia, que hay grandes profesores, grandes alumnos, grandes carreras, <<DSFIL>> eeehhh <<DSFIL>> hay muchas personalidades ilustres del mundo de la economía que han salido de esta universidad, <<DSREST>> de esta facultad concretamente, <<DSREST>> <<QICCON>> ¿no? <<QICCON>> (..2) Esto es lo que ya sabes. Te formas la actitud de decir “bueno la Universidad Complutense es una buena universidad. Entonces, yo quiero estudiar ahí”

S: ¿Y el afectivo?

T: La- <<QICREP>> ¿Cómo? <<QICREP>>

S: ¿El elemento afectivo en este caso?

T: <<QICSA>> ¿El afectivo? <<QICSA>> <<DSFIL>> Eeehh <<DSFIL>> la sientes- es una universidad de Madrid y le tienes cierto aprecio porque no te <<DSRETR>> vas a ir a... no sé a una universidad de... <<QICSA>> ¿de dónde? <<QICSA>> De Sevilla. <<DSRETR>> “¿Dónde está Sevilla? Con lo que son los sevillanos. Son todos vagos, están todo el día durmiendo la siesta. Allí seguro que no se puede estudiar. <<DSOM>> Bueno yo quiero más a mí...” <<DSOM>> Bueno, estoy poniendo ejemplos un poco tontos. Pero bueno, lo mismo pasaría con respecto a una marca. La actitud que tenemos frente a McDonalds. Lo veíamos el otro día. <<DSFIL>> Eehh <<DSFIL>> bueno pues en McDonalds, <<QICSA>> ¿qué comida dan? <<QICSA>> “No, mira, yo a McDonalds no iría nunca. Porque es una marca que me cae mal porque es una marca donde se come mal, la comida no es saludable <<DSFIL>> eehh <<DSFIL>> además mira, está lleno de ruido y a mí me trae malos recuerdos <<DSRETR>> porque... no sé yo tengo alto el colesterol y seguro que me... que me va a hacer daño a...” <<DSRETR>> Por lo tanto evito ir. O al revés. “Hombre McDonalds es un sitio que ha mejorado mucho su calidad. Llevan mucho tiempo haciendo <<DSFIL>> eeehhh <<DSFIL>> una campaña de publicidad diciendo que su carne está hecha 100% vacuno. Además es un sitio al que yo le tengo cariño porque íbamos de pequeños y siempre me trae buenos recuerdos, por lo tanto voy a ir” <<DSCIR>> La actitud es <<DSALL>> algo <<DSALL>> <<DSRETR>> que una persona tiene- que una persona- es la actitud de una persona. <<DSRETR>> <<DSCIR>> Pero las marcas la pueden reconducir, <<QICCON>> ¿no? <<QICCON>> McDonalds ha reconducido la actitud que muchas personas tenían <<DSRETR>> hacia la comida <<DSREST>> hacia la comida rápida o la comida basura. <<DSREST>> <<DSRETR>> <<DSOM>> Ya el hecho de decir comida basura dice mucho de... <<DSOM>> Entonces McDonalds ha reconducido un poco la imagen que tenían, o la actitud que las personas tenían <<DSRETR>> hacia

una- o hacia esa marca. <<DSRETR>> <<QICSA>> ¿Cómo? <<QICSA>> Pues a través de mover el elemento cognitivo. Dándonos más información y diciéndonos o convenciéndonos, haciéndonos saber que la carne de sus hamburguesas no está hecho de restos de carne mala sino que está hecho <<DSRETR>> de car- de de carne <<DSRETR>> 100% vacuno. <<QICCON>> ¿Te aclaro un poco la idea o no? <<QICCON>>

S: Sí

T: Por lo tanto las compañías saben cuál es la actitud que tiene el consumidor hacia su marca. <<DSRETR>> McDonalds sabía- McDonalds sabe que su... sabe que los consumidores pueden tener cierto rechazo a la marca porque lo consideran una comida que no es buena. <<DSRETR>> Y saben dónde incidir. <<QICCON>> ¿Más o menos te lo aclaro? <<QICCON>>

S: Sí

T: El otro día lo veíamos también con estos ejemplos. <<DSFIL>> Uuhmm. <<DSFIL>> <<DSOM>> ¿Una persona de antemano puede pensar...? <<DSOM>> Esto puede esto puede ser <<DSFIL>> uuhmm <<DSFIL>> un ejemplo también claro. Una persona puede pensar que Star Trek número treinta tres, no sé cuántas películas de Star Trek hay, <<QRCAS>> ¿cuántas hay? <<QRCAS>> <<QRCAS>> <<DSAB>> ¿Es una saga también o...? <<DSAB>> <<QRCAS>> (..2) Bueno, lo mismo da. "Star Trek como es una película de ciencia ficción y a mí las películas de ciencia ficción no me gustan y encima es de acción, no voy a ir" Pero luego vas con tus amigos. "Dios mío, pues mira, me ha cambiado mi opinión. Resulta que estaba bastante bien hecha y es una película que me ha gustado" <<DSREST>> La actitud es además una idea que generalmente tenemos previa a conocer... la tenemos incluso previamente a conocer las cosas. <<DSREST>>

<<CLMCON>> <<DSREST>> ¿Cómo sería...? No sé... a ver... por aquí si una amiga vuestra os dice por aquí "viene este fin de semana un amigo mío italiano" <<DSREST>> A ver Carolina describemelo. Por la cara ya he visto como era

S: No, no

T: No, no. Tú has puesto un gesto. <<QICREF>> <<DESC->> <<+>> ¿Cómo te lo imaginas? <<+>> <<DESC->> <<QICREF>> Tienes una actitud. <<QICREF>> <<DESC->> <<->> ¿Cómo va a ser? <<->> <<DESC->> <<QICREF>>

S: ... Positiva

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ... Actitud positiva vamos

T: <<DSRETR>> Positivamente... positiva, positiva <<DSRETR>> <<QICREF>>  
 <<META+>> <<+>> ¿qué quiere decir? <<+>> <<META+>> <<QICREF>>  
 <<QICCON>> ¿Que es un tío muy estudioso doctor <<DSRETR>> en en en  
 varias carreras y aspirante a Premio Nobel? <<DSRETR>> <<QICCON>>

S: ... Eso posiblemente

T: <<DSREP>> Eso posiblemente. <<DSREP>> <<DSRETR>> Pero no es lo  
 que tú lo que tú te has imaginado. <<DSRETR>> <<QICREF>> <<EXPL+>>  
 <<+>> ¿Qué te has imaginado? <<+>> <<EXPL+>> <<QICREF>>

S: ... No, no

T: <<DSREP>> No, no, <<DSREP>> <<QICREF>> <<EXPL+>> <<+>> ¿qué?  
 <<+>> <<EXPL+>> <<QICREF>> @@

S: ... Un chico de buen ver.

T: <<DSREP>> Un chico de buen ver. <<DSREP>> Un tío guapo.  
 <<QICREF>> <<DESC->> <<->> ¿Rubio o moreno? <<->> <<DESC->>  
 <<QICREF>>

S: ... Moreno

T: Un tío moreno. <<QICREF>> <<DESC->> <<->> ¿Simpático? <<->> <<DESC->>  
 <<QICREF>>

S: ... Sí, sí

T: Vamos, seguro, por supuesto, <<QICCON>> ¿no? <<QICCON>>

S: ... Con la labia que tienen...

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ... Con la labia que tienen los italianos

T: <<DSREP>> Con esa labia que tienen los italianos. <<DSREP>> Y luego  
 total que viene y <<QICRHET>> ¿qué? <<QICRHET>> Bueno a ver si no hay  
 italianos calvos, un poco con barriga, un tío bastante aburrido y <<DSOM>>  
 que sea doctor en... <<DSOM>> <<QICCON>> ¿no? <<QICCON>> @@ en  
 filosofía... Pues no, entonces... a Carolina se le ha puesto enseguida la cara  
 de un italiano, pues sí, sí. <<DSFIL>> Eeehhh <<DSFIL>> eso habría que  
 decir. <<DSOM>> Viene un... no sé. <<DSOM>> Bueno tenemos una actitud.  
 <<DSRETR>> Hay hay hay una imagen que tenemos previamente.  
 <<DSRETR>> Nos la hemos conformado porque tenemos cierta experiencia.  
 <<DSOM>> Hombre, porque nos caen simpáticos, porque... <<DSOM>> Viene  
 un amigo de no sé quién que es Iraní. Pues ppuuufff ppuuufff ya empezamos  
 no sé. Aquí ya no tenemos la idea tan clara.

S: Habría que preguntar más

T: Habría que preguntar más. Entonces nos hemos hecho la imagen clarísima del italiano estándar. <<DSAB>> La imagen.... <<DSAB>> <<QRCAS>>  
¿Tenéis mucho amigo iraníes? <<QRCAS>>

S: Uno

T: <<QICREP>> ¿Eh? <<QICREP>>

S: Uno

T: <<DSREP>> Uno <<DSREP>> @@ Uno y ya está. No, no tenemos un prototipo. <<QICDIS>> <<OPIN->> <<->> <<DSRETR>> ¿Tendríamos-tendríamos alguna expectativa? <<DSRETR>> <<->> <<OPIN->> <<QICDIS>>  
De que sería, <<QICDIS>> <<DESC->> <<+>> ¿cómo? <<+>> <<DESC->>  
<<QICDIS>> <<QICDIS>> <<DESC->> <<->> ¿simpático? <<->> <<DESC->>  
<<QICDIS>> (..2) No sabemos, <<QICCON>> ¿no? <<QICCON>> Tenemos que conocer a varios iraníes para tener una actitud favorable o desfavorable.  
<<DSRETR>> Por lo menos un- cierta actitud... <<DSRETR>> No sé si te aclara un poco los ejemplos. Uuhmm? <<DSRETR>> Marcas, marcas que tienen una determinada imagen y que generan una actitud positiva en  
<<DSFIL>> uuuhmm <<DSFIL>> los consumidores. <<DSRETR>>  
<<QICREF>> <<OPIN->> <<->> ¿Hay alguna marca que genera rechazo?  
¿Antipatía? <<->> <<OPIN->> <<QICREF>> “Esa marca no la compraría nunca”  
“Esa marca es que me cae mal” “Esta marca es que no me da ninguna buena sensación” “No tengo ninguna buena actitud hacia esa marca”

S: Yo con Nivea

T: <<QICCON>> ¿Con Nivea? <<QICCON>> <<QICREF>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICREF>>

S: ... Me parece muy grasienta y no sé a mí...

T: Ah... La marca Nivea no nos gusta. Ya todo lo que nos suena a Nivea nos va a sonar a grasiento y entonces Nivea y grasa es todo uno. Ya no nos gusta.  
<<DSRETR>> ¿No hay marcas que os...? Que no compraríais nunca.  
<<DSRETR>> Óscar, <<QICREF>> <<OPIN->> <<->> ¿te gusta mucho la marca no sé Polo? <<->> <<OPIN->> <<QICREF>>

S: No

T: ¡No! <<QICREF>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICREF>>  
Si es monísima. Venden unas camisas rosas con unos caballitos aquí...  
<<QICCON>> ¿No te gustan? <<QICCON>> Pero, <<QICREF>> <<REA+>> <<+>>  
¿por qué? <<+>> <<REA+>> <<QICREF>>

S: Porque la imagen que den no me gusta

T: <<QICCON>> ¿No te gusta la imagen la imagen de la marca? <<QICCON>>  
Pero las camisas son bien buenas.

S: ...Prefiero ropa... que sea... XXXX

T: Ropa más barata.

T: Y... <<DSFIL>> eehh <<DSFIL>> Polo, <<QICREF>> <<OPIN->> <<->> ¿a  
quién se lo recomendaríais como marca? <<->> <<OPIN->> <<QICREF>> (..2) Es  
un prototipo <<QICREF>> <<DESC->> <<+>> ¿de qué tipo de persona? <<+>>  
<<DESC->> <<QICREF>>

SS: [[Pijo]]

T: No saben describir pijos... Se lo vais a tener que explicar a ella. Cinco a la  
vez, pijos. Pues claro, sí, <<QICCON>> ¿es de pijos? <<QICCON>> Y  
<<QICDIS>> <<EXPL+>> <<+>> ¿qué es ser pijo? <<+>> <<EXPL+>> <<QICDIS>>  
(..2) <<QICDIS>> <<EXPL+>> <<+>> ¿Qué es eso? <<+>> <<EXPL+>>  
<<QICDIS>>

S: Llevar marcas caras o ir muy... no sé...

T: Llevar marcas caras o ir muy no sé. Pues esa definición... me cuesta  
entenderla. Bueno, entendido automáticamente. Polo es pijo. Pues <<DSFIL>>  
uuhmm <<DSFIL>> <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿No?  
<<QICCON>> ¡Qué sé yo! <<QICREF>> <<EXPL+>> <<->> ¿GAP? ¿Es pija o no  
es pija? <<->> <<EXPL+>> <<QICREF>>

S: Sí, pero tiene otro estilo. O sea yo creo que... dentro de lo que... la imagen  
que tienes como pijo pues es la típica persona que viste de marca pero yo creo  
que lo que asociamos a pijo también es una actitud [de las] personas. A lo  
mejor un chico XXX pero para las chicas que son así más pijas puede a ver  
chicas que vistan de marca bien, pero la típica que siempre lleva el bolso  
puesto así, hablan muy... muy o sea y muy tonta... pues ese es el prototipo  
que todo el mundo tiene de pija. Que puede haber otra que viste de... Polo y  
sea una persona normal. Bueno, que se comporte...

T: [¡Claro!] Que sea una persona normal @@ Bueno, los pijos en realidad no  
son normales, como todo el mundo sabe. <<DSRETR>> Entonces... Bueno y  
GAP entonces no es... más... <<DSRETR>> <<QICREF>> <<DESC->> <<->>  
¿es pija? <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿no es  
pija? <<->> <<DESC->> <<QICREF>> No sabemos. Bueno, no importa, por  
ejemplo la sudadera que lleva nuestro amigo Manuel de GAP... <<DSOM>> no  
es... <<DSOM>> <<QICCON>> ¿Sí? <<QICCON>> No sé si he aclarado un  
poco. <<CLMCON>>

<<CLMMAN>> Vale, pues vamos a seguir un poco entonces. <<CLMMAN>>  
 El otro día habíamos empezado a hablar del tema cuatro de las influencias  
 externas en el comportamiento del consumidor. <<DSFIL>> Eeehhh  
 <<DSFIL>> no solamente son nuestras propias creencias, nuestras propias  
 actitudes, nuestras propias motivaciones... Lo mismo le pasa a la motivación,  
 es decir la motivación es <<DSALL>> algo <<DSALL>> que <<DSREST>>  
 nosotros solemos- tenemos internamente. <<DSREST>> Las marcas pueden  
 sonsacarlas. Las marcas pueden utilizarlas para darnos aquel producto  
 <<DSRETR>> o o o apelar aquella motivación <<DSRETR>> que va a hacer  
 movernos a comprar una marca. <<DSAB>> <<DSFIL>> UUhmm <<DSFIL>>  
 a... <<DSAB>>

Bueno, hablábamos de la familia, <<QICCON>> ¿no? <<QICCON>> Y pusimos  
 una clase de ejemplos de <<DSFIL>> eehh <<DSFIL>> como <<DSFIL>>  
 eehh <<DSFIL>> las marcas, <<DSREST>> como las compañías tienen que  
 conocer o conviene conocer cuál es el rol de cada una de las personas dentro  
 de la unidad familiar sobre todo para aquellos productos que- en los que hay  
 más de una persona involucrada en el proceso de compra. <<DSREST>>  
 Veíamos por lo tanto que la familia, las compras de la familia, <<DSREST>>  
 puede haber, suele haber un iniciador, puede haber otra persona que no tienen  
 por qué coincidir en la misma persona, <<DSREST>> puede ser aquella  
 persona que influencia, <<DSFIL>> eeehh <<DSFIL>> aquella que dice  
 “compra tal marca que es la buena” <<DSFIL>> Eeehhh <<DSFIL>> si tenéis  
 que comprar algún producto de tecnología, <<QICSA>> ¿no hay alguien en  
 vuestra familia o entre vuestros amigos que verdaderamente sabe sobre  
 tecnología y a quien recurrís? <<QICSA>> Siempre hay alguien, <<QICCON>>  
 ¿no? <<QICCON>> Pues ese será el que influencia. <<DSFIL>> Uuuhmm  
 <<DSFIL>> cómprate tal cosa. El decisor, el comprador y el consumidor.  
 <<CLMMAN>> <<DSFIL>> Eeehhh <<DSFIL>> no sé si vimos el otro día  
 estos ejemplos.

S: Sí

T: <<QICCON>> ¿Los vimos? <<QICCON>> Vale. Sí, esto sí. <<DSFIL>>  
 Eeehhh <<DSFIL>> el anuncio de Kinder Sorpresa: el niño que sale del colegio  
 y ya se lleva la primera sorpresa porque va a buscarle su padre. Que el hecho  
 que vaya su padre a buscarle es una sorpresa, habitualmente va su madre. Y  
 le regala el huevo Kinder que a su vez tiene una sorpresa dentro y le está  
 dando algo bueno. <<CLMMAN>>

<<DSFIL>> Eehh <<DSFIL>> conflictos en los miembros de la de la familia  
 como <<DSFIL>> eeehhh <<DSFIL>> esto lo puse para algo... sí ya sé.  
 <<DSFIL>> Eehh <<DSFIL>> conflictos en los miembros de la de la familia.  
 <<DSRETR>> No todos tenemos las mismas razones o los mismos... sí  
 <<DSSR>> las mismos razonam- razones <<DSSR>> para comprar algo.



<<DSRETR>> Por ejemplo, Nieves nos acaba de decir que ella detesta la Nivea, cuando la Nivea es una crema buenísima. Pero bueno, <<QICRHET>> ¿para quién...? <<QICRHET>> No siempre tenemos las mismas razones de compra. “Compra yogures” <<QICRHET>> ¿Qué quiere decir “compra yogures”? <<QICRHET>> <<QICRHET>> ¿Compra cualquier yogur o compra los yogures que a mí me gustan? <<QICRHET>> Porque no todos los yogures son iguales, <<QICCON>> ¿no? <<QICCON>> Entonces... <<QICCON>> ¿no? <<QICCON>> O “compra chocolate”. Bueno pues yo compro chocolate para comer un trocito en un momento de descanso y mi hijo lo que quiere es que compre chocolate para comerse una tableta de chocolate así. Entonces claro las razones de compra, o las razones de consumo pues posiblemente sean distintas. En el caso de los Kellogs o en el caso de los cereales veíamos. Para un niño la razón de compra de <<DSRETR>> los Choco... Pop, Kellog Choco-Pop... <<DSRETR>> eso ya no existe, <<QICCON>> ¿no? <<QICCON>>

S: Se llaman [Choco] Crispies

T: <<DSREP>> [Se llaman] Choco Crispies. <<DSREP>> Esta foto debe de ser de no sé cuándo. Pensaba que eran Choc Crispies. <<DSFIL>> Eeehhh <<DSFIL>> los Kellog Choco Crispies. El niño posiblemente los quiera porque saben a chocolate y le da igual otra marca, pero lo que quiere es el juguete que va dentro. Por lo tanto la razón de compra para el niño es el juguete, y para la madre es que le alimente, <<QICCON>> ¿no? <<QICCON>> Si no le alimenta bien ya el niño puede decir cualquier cosa, puede tener dentro aunque sea no sé un brillante, que no creo, pero su madre no se lo va a comprar. Entonces las razones de compra son diferentes <<DSRETR>> para las distintas para las distintas personas. <<DSRETR>> A la hora de argumentar por ejemplo los Kellogs <<QICSA>> ¿qué es lo que hacen? <<QICSA>> Al niño le están <<DSAB>> dando el mensaje de co-... <<DSAB>> <<DSFIL>> uuuhhhmmm <<DSFIL>> pídele a tu madre los Kellogs porque en este momento tienen dentro una colección estupenda y automáticamente, en el mismo anuncio, le están diciendo a su madre los <<DSFIL>> eeehhh los eeeh <<DSFIL>> los cereales Kellogs alimentan <<DSALL>> no sé cuánto, <<DSALL>> tienen hierro, vitaminas y <<DSALL>> no sé cuántas cosas más <<DSALL>> que hacen bien para su hijo. De forma que están convenciendo a los dos <<DSCODE>> targets <<DSCODE>> a la vez. Porque este caso es un caso claro de <<DSRETR>> un un <<DSCODE>> target <<DSCODE>> doble. <<DSRETR>> De un público objetivo doble. <<DSFIL>> Eeehhh <<DSFIL>> bueno pues <<QICRHET>> ¿quién tiene que decidir la compra? <<QICRHET>> Pues en el caso del coche que poníamos, hay que decidir un segundo coche para la familia, <<QICRHET>> ¿quién decide...? <<QICRHET>> Ahora me tengo que comprar un coche, <<QICCON>> ¿no? <<QICCON>> Ya os lo he dicho, os lo llevo diciendo ya muchas semanas, <<QICREF>> <<FACT->> <<->> ¿quién va a decidir la compra: yo? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->>

<<->> <<DSSR>> ¿la van a decir- a decidir mis hijas <<DSSR>> que están ahí apostadas a ver si ya me compro un coche nuevo y les paso el mío antiguo... ¡ingenuas! o mi marido que no le gustan los mismos coches que a mí? <<->>  
 <<FACT->> <<QICREF>> (..2) ¡Que los hombres y las mujeres no tenemos los mismos gustos en coches! <<QICCON>> ¿No? <<QICCON>> <<QICREF>>  
 <<FACT->> <<->> ¿Quién decide la compra? <<->> <<FACT->> <<QICREF>>  
 (..2) <<QICREF>> <<FACT->> <<->> ¿Yo? <<->> <<FACT->> <<QICREF>>  
 <<QICREF>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICREF>> Bueno, mis hijos por supuesto que no, o sea, esos no van a decidir nada.

S: Influida

T: Influida sí. “No mira marido mío, yo el coche que me quiero comprar es un Fiat 500” “No te irás a comprar ese coche tan espantoso. <<DSREST>> Fiat no func- no no no da ningún buen resultado. <<DSREST>> Tú te tienes que comprar un Renault Laguna” Y yo digo <<DSREP>> “Que no, que no, <<DSREP>> que el Renault Laguna me parece un coche horroroso. Que yo eso coche no lo quiero” <<QICREF>> <<REA+>> <<->> ¿Quién decide la compra? <<->> <<QICREF>> <<REA+>> Puede haber un conflicto (...3)

S: Eres tú, al final eres tú la que decide, ¿no?

T: <<DSREP>> Bueno, bueno <<DSREP>> pero tú entiendes que puede haber un conflicto, <<QICCON>> ¿no? <<QICCON>>

S: Sí

T: <<DSREP>> Bueno, bueno @@@ Bueno <<DSREP>> <<DSRETR>>  
 <<DSRETR>> el caso de quién tiene, quién tiene, quién tiene que  
 <<DSRETR>> decidir la compra necesita muchas veces pues más refuerzos desde el punto de vista del marketing. <<DSFIL>> Uuuhhmm <<DSFIL>> sí, en este caso... exagero un poco los ejemplos por caricaturizarlos algo, tampoco es que sea estrictamente así. Si el que decide la compra es un hombre, posiblemente le darán <<DSRETR>> más razona- más razones <<DSRETR>> <<DSFIL>> eehh <<DSFIL>> es un coche para la mujer, me refería. Estaba pensando. Quizá a un hombre la capturen más las razones racionales: tiene más garantía, tiene más caballos, tiene más servicios técnicos, <<DSALL>> tiene más no sé qué, tiene más no sé cuántos. <<DSALL>> Y a nosotras, <<QICSA>> ¿qué nos gustan? <<QICSA>> Más el diseño, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>>  
 <<DSOM>> Que tengan... <<DSOM>> A mí me decían que yo me compré mi primer coche por la tapicería. Y por lo visto hubo algo que me hizo decidir “ay, mira quiero este modelo pero lo quiero con esta tapicería” Y dicen “no, este modelo con esta tapicería no se hace” Y digo “pues entonces me quedo con el otro”. <<DSREST>> Con lo cual era- decidí la compra <<DSREST>> del coche por la tapicería <<DSFIL>> uuuhmm <<DSFIL>> está <<DSFIL>> eeehhh

<<DSFIL>> exagerado pero por lo visto algo de verdad, con los años sigo pensando yo en aquella frase.

El comprador no siempre es el usuario. Eso <<DSFIL>> eehhh <<DSFIL>> está claro. En vuestras casas lo sabréis. <<DSFIL>> Eeehhh <<DSFIL>> y los roles de género en muchos casos están desapareciendo, menos no sé si muy rápido pero algo están desapareciendo. Esto es una campaña de Puntomatic. <<QICCON>> ¿La habéis visto? <<QICCON>> (...3) Me ha costado encontrar un campaña que... (Teacher trying to play the comercial)

S: Está desenchufado

T: <<QRCPR>> ¿Lo puedes enchufar tú? <<QRCPR>> @@ Mirar qué cable. Esto está... como para electrocutarse.

<<DSFIL>> Eehh <<DSFIL>> no ha sido fácil encontrar campañas donde los roles no estén muy... <<DSFIL>> eeehh <<DSFIL>> no estén muy delimitados. Pero vamos seguro que si hubiese buscado un poco más, hubiese encontrado. [<<QICRET>> ¿Os acordáis de esta campaña de Puntomatic? <<QICRET>> <<QICCON>> ¿La habéis visto? ¿o es antigua? <<QICCON>> <<QICCON>> ¿Si, no? <<QICCON>> ]

[Commercial being played]

T: <<DSFIL>> Uuuuhhmmm <<DSFIL>> es un poco humorístico. Pero hay bastantes- bastante <<DSFIL>> eehhh <<DSFIL>> <<DSRETR>> digamos que no hay demasiados ejemplos todavía de <<DSFIL>> eehh <<DSFIL>> de que estén desapareciendo los roles de género, <<DSRETR>> eso es lo que nos dicen, <<QICCON>> ¿no? <<QICCON>> Puntomatic <<DSFIL>> eeeehhh <<DSFIL>> seguía promocionando esta campaña: “Caballeros, un hombre puso una lavadora y no murió” Es decir, esto a los hombres tampoco les hace mucha gracia, nos hace más gracia a las mujeres, <<QICCON>> ¿no? <<QICCON>> <<DSREST>> Pero no es relativ- no es fácil encontrar- hay algunos. <<DSREST>> <<DSFIL>> Eeehhh <<DSFIL>> productos que tradicionalmente han sido de mujer y en este momento van dirigidos a los hombres. Lo que pasa es que supongo que el segmento del <<DSRETR>> merc- de ese mercado <<DSRETR>> todavía sigue siendo <<DSRETR>> mayoritario- mayoritariamente en el caso de los productos de limpieza sigue siendo mayoritariamente femenino. <<DSRETR>> Y no por mucha publicidad que hagamos vamos a cambiar esos roles. Podremos aprovechar que esos roles van cambiando para ir haciendo publicidad. Pero no al revés. No vamos a educar desde la televisión. Es muy difícil. Se educaba antes, eso sí. Hay muchos anuncios antiguos donde se educaba al consumidor. Pero ya el consumidor sabe mucho.

<<DSFIL>> Eehh <<DSFIL>> bueno la familia entonces es el primer lugar <<DSRETR>> de influencia de... de... de la conducta del consumidor, <<DSRETR>> el primer lugar de influencia del consumidor, pero recibimos muchas más influencias. Sociales. Las referencias de nuestros amigos, de nuestros grupos de convivencia, que también ejercen una presión. Una presión informativa. <<DSRETR>> Ejercen una... sí una... no me sale la- no me sale otra palabra ahora. <<DSRETR>> Bueno, nos dan información. <<DSFIL>> Eeehhh <<DSFIL>> tiene bastante influencia en el consumidor debido a que la fuente de información es <<DSRETR>> mucho más creíble que- que la... que podamos escuchar en la publicidad. <<DSRETR>> En la publicidad, si que recuerdo la de McDonalds hace unos cuantos años como “mira lo que dicen los señores de McDonalds, que su carne está hecha cien por cien de vacuno” “Ya, y nos van a convencer, <<QICCON>> ¿no? <<QICCON>> ” <<QICRHET>> ¿Cuántas veces ponemos o sospechamos de las cosas que dicen en publicidad? <<QICRHET>> <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿No sospecháis? <<->> <<FACT->> <<QICREF>>

S: Sí

T: Por ejemplo. No deberíais.

S: Por ejemplo el de zumo de naranjas

T: Los anuncios de zumos de naranja que dicen que están hechos de naranjas recién exprimidas. <<QICCON>> ¿Sí? <<QICCON>>

S: No se lo cree nadie

T: <<DSREP>> No se lo cree nadie. <<DSREP>> ¿Por qué no? Claro que sí. Están hechos <<DSREST>> de naranj- de zumo de naranja, lo que pasa es que luego estará- llevará algún tratamiento de pasteurización o <<DSALL>> de no sé... <<DSALL>> <<DSREST>> <<QICCON>> ¿no? <<QICCON>> <<QICREF>> <<FACT->> <<->> ¿Son mentira? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿De qué están hechos? <<->> <<DESC->> <<QICREF>>

S: Será naranja pero no recién exprimidas

T: A ver, recién exprimidas cuando las envasaron.

S: XXX

T: ¿Ahí ya? Si dicen que son naranjas, son naranjas, <<QICRHET>> ¿qué van a ser? <<QICRHET>> <<QICREF>> <<FACT->> <<->> ¿Nunca has mirado en los ingredientes que tienen los zumos de naranja? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<REA+>> <<+>> ¿Por qué no miras? <<+>> <<REA+>> <<QICREF>> Tendrán zumo de naranja.

S: Te creerás lo que te pongan pero luego en verdad XXX

T: No sé

S: ... Te dirán “sí, sí, tienen naranja” pero sólo el que lo hace sabe verdaderamente lo que hace

T: ¡Pero cómo puedes decir eso! <<QICRHET>> ¿Pero tú sabes las inspecciones que tienen las marcas? <<QICRHET>> <<QICCON>> ¿Tú te crees que un envase puede decir que tiene algo que no tiene? <<QICCON>>

S: [Mira el otro día]

T: [¡Pero si están constantemente haciendo fórmulas y diciendo lo que tiene o lo que no tiene!]

S: ... Leí en un periódico que un vino de Valdepeñas o no sé, que estaban en Sevilla, ponían en vez de... ponían agua y un no sé... una... no sé una... no sé algo tratado químicamente que convierte el agua en vino

T: <<QICCON>> ¿Cómo? <<QICCON>>

S: ... Total que era sesenta por ciento agua, cuarenta por ciento vino. Y la gente lo compraba como Valdepeñas porque sabía perfectamente o no sé...

T: Bueno y ahora están en la cárcel. Pero eso...

S: ... Pero...

T: ¡Pero eso es ilegal!

S: ... Cuánto tiempo te lo has creído y seguro que mucha gente dice “que bueno es este vino” @@@

T: Bueno, os he contado la historia del turrón. La que... el turrón que reciclaban el veinticinco por ciento año tras año. Y el día que dejaron de reciclar el veinticinco por ciento, <<DSRETR>> los que- los consumidores <<DSRETR>> protestaron porque les <<DSREST>> habían cambiado- estaba mucho peor. <<DSREST>> Era de mucha peor calidad que el turrón. Y aquel turrón era mucho mejor. Vamos a ver... bien pero esos señores... entonces son piratas. Es decir, lo que están haciendo es engañar al consumidor, intentar engañar a <<DSOM>> Sanidad y engañar a... <<DSOM>> Entonces lógicamente estarán en la cárcel, pero las marcas que no están en la cárcel, dicen la verdad. <<QRCPR>> ¿Eh? <<QRCPR>>

S: XXXX

T: <<DSREP>> Bueno, bueno, bueno, <<DSREP>> <<DSOM>> os veo muy poco... <<DSOM>> No, no. Las marcas dicen- y sobre todo las marcas sólidas

y las marcas.... No se la juegan. <<QICRHET>> ¿Para qué van a engañar al consumidor? <<QICRHET>> De todas maneras, <<QICRHET>> <<DSRETR>> ¿qué qué interés <<DSRETR>> tendrían? <<QICRHET>> Si pone zumo de naranja, tiene que ser zumo de naranja. <<DSSR>> Otra cosa es que hayas- que haya pasado por un proceso de eso, <<DSSR>> <<DSALL>> de lo que sea, <<DSALL>> como le pasa a leche [que]

S: [No sabe igual], no sabe

T: A ver, <<QICREF>> <<FACT->> <<->> ¿la leche recién ordeñada sabe igual que la leche que tomáis vosotros? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<REA+>> <<+>> ¿Por qué tiene que saber igual el zumo? <<+>> <<REA+>> <<QICREF>>

S: No sé

T: <<DSREP>> No sé, no sé, no sé. <<DSREP>> Porque el zumo sí pero la leche no.

S: Porque en el fondo XXX pero antes en las botellas de Fanta de naranja te ponía: “esta botella contiene el zumo de cuatro naranjas”. Y eso sí que no se lo creía nadie. Una cosa es lo del zumo y otra cosa un refresco con gas... Eso ya no...

T: Eso ya no. Hasta ahí no cuela.

S: ... No cuela ya

S: Dicen que tiene un ocho por ciento de zumo de naranja

S: Eso

T: <<DSRETR>> Pues tendrá un- pues tendrá <<DSRETR>> un ocho por ciento de zumo de naranja. Si dice que tiene un ocho por cierto de zumo de naranja, tiene un ocho por ciento, <<DSOM>> tiene... <<DSOM>> Si lo dice en la fórmula y lo dice en el envase, lo tiene seguro.

S: Pero es que las marcas tienen unos estudios. Se les hacen unos estudios para comprobar que es verdad

T: Pero eso lo están haciendo constantemente. Sanidad está constantemente <<DSRETR>> haciendo haciendo <<DSFIL>> ehhh <<DSFIL>> análisis de las marcas. <<DSRETR>> <<DSREP>> Por supuesto que sí. Sí, sí, por supuesto que sí. <<DSREP>> Y la competencia. También. <<QICCON>> ¿O no? <<QICCON>>

S: Un ocho por ciento sobre otra cosa y no es verdad un ocho por ciento. A lo mejor es un ocho por ciento más que la competencia. Entonces es verdad y pueden ponerlo, pero no es que tenga un ocho por cierto de zumo

T: Será verdad lo que digan. <<DSREP>> Si dicen que tiene un ocho por ciento de zumo de naranja, tiene un ocho por ciento de zumo de naranja.

<<DSREP>> Si dice que tiene que un ocho por ciento más que la competencia es que tiene un ocho por ciento más que la competencia. <<DSFIL>> Eh

<<DSFIL>> lo que dicen las marcas suele ser verdad. <<DSOM>> En cualquier caso.... <<DSOM>> <<DSFIL>> Eehh <<DSFIL>>

Ejerce <<DSREST>> <<DSRETR>> una una presión o una... un poder de información bastante más fuerte <<DSRETR>> <<DSREST>> que <<DSFIL>> eehhh <<DSFIL>> por lo menos <<DSRETR>> la la... más que publicidad <<DSRETR>> porque esa fuente de información <<DSRETR>> es más creí- es mucho más creíble. <<DSRETR>> Podéis ver no sé el tráiler de una película y os puede apetecer o no pero si alguno de vuestros amigos ha estao y os dice que ha sido chulísima, <<QICSA>> ¿le hacéis caso? <<QICSA>> Depende qué amigos. <<QICCON>> ¿No? <<QICCON>> <<QICREF>> <<OPIN->> <<->> ¿De quién te fías más de la opinión de Óscar cuando ha ido a ver una película o de la opinión de Lidia? <<->> <<OPIN->> <<QICREF>>

S: Depende de qué tipo de película

T: <<DSREP>> Claro. Claro <<DSREP>> @@@ Óscar te dice “mira el viernes estuve viendo una película fenomenal, <<DSOM>> no sé la Guerra de....”

<<DSOM>> Y dices “Jo, seguro que ha sido preciosa, Óscar, estupenda” Entonces viene Lidia y te dice “estuve viendo una comedia romántica ideal”.

<<QICREF>> <<OPIN->> <<->> ¿Cuál vas a ver? <<->> <<OPIN->> <<QICREF>>

S: ... La de Lidia

T: <<DSREP>> La de Lidia. <<DSREP>> Ves, bueno, efectivamente. Les creemos. Tienen más credibilidad aunque no tienen porque... <<DSFIL>> eehhh <<DSFIL>> o sea no tenemos por qué fiarnos al cien por cien de ellas.

<<DSRETR>> Tendrá- tendrá <<DSRETR>> mucho que ver la afinidad.

Entonces tiene <<DSRETR>> una fuer- una fuerza influencia <<DSRETR>> a los consumidores porque es creíble y <<DSFIL>> eehhh <<DSFIL>> porque la fuente puede comunicar ampliamente la información. Ese amigo nuestro que sabe mucho de electrónica, <<DSOM>> siempre nos viene muy bien charlar con él porque... <<DSOM>> por lo menos a mí, <<QICCON>> ¿no?

<<QICCON>> “<<QICIND>> ¿Y qué compra harías? <<QICIND>> <<QICIND>> ¿y qué harías? <<QICIND>> <<QICIND>> ¿y por qué esto? <<QICIND>> ” Puede seguir y seguir informándote y parece que te fías de él. Cuando vas al Corte Inglés tienes un vendedor que te da muchísimas explicaciones y sales y dices: “<<QICIND>> ¿me habrá querido vender esta marca y me estará engañando? <<QICIND>> ” Sois sois verdaderamente desconfiados. “Seguro que me está diciendo esto porque esta es la marca que más comisión le da” Y os vais a MediaMarkt a que <<DSREST>> os- te vuelvan a contar lo mismo.

<<DSREST>> Y si os cuentan dos veces lo mismo, <<QICREF>> <<EXPL+>>  
<<+>> ¿qué hacéis? <<+>> <<EXPL+>> <<QICREF>>

S: Volver al Corte Inglés

T: Vas al tercer sitio, <<QICCON>> ¿no? <<QICCON>> No, el Corte Inglés ya vienes. <<DSOM>> Entonces... somos... <<DSOM>> Bueno, <<DSRETR>> en este caso es nueeee... nuestro amigo, <<DSRETR>> es nuestra persona, reconocido especialista en lo que sea. <<DSFIL>> Eehh <<DSFIL>> entonces nos puede comunicar bastante más información. <<CLMCON>>

Grupos de convivencia son algunos de los grupos sociales a los que pertenecemos. Pertenecemos a ellos <<DSSR>> con- por <<DSSR>> nuestras relaciones diarias. Familia ya lo hemos visto, pero son nuestros amigos cercanos, nuestros compañeros de clase o nuestros compañeros de trabajo. <<DSFIL>> Eeehh <<DSFIL>> aquí si os dais cuenta, muchos de los anuncios de cerveza, de refrescos hacen hacen mención al grupo de amigos, que es cuando normalmente bueno pues se disfruta de una cerveza, o si disfruta de los refrescos suele ser más en compañía, <<QICCON>> ¿no? <<QICCON>> Nos remiten más a la fiesta. A la fiesta <<DSALL>> o a lo que sea, <<DSALL>> a los amigos. En este caso, no sé si os acordaréis, esta campaña tiene unos años, creo.

(Commercial being played)

T: <<QICRET>> ¿Os acordáis de esta campaña? <<QICRET>> <<QICCON>> ¿Sí, no? <<QICCON>> Una campaña muy solidaria de unos amiguetes. Él no puede pagarla y siempre se escaquea pero bueno en vez de hacer que se sienta mal, lo que vamos a hacer es compartir esa cerveza que sabemos que nos gusta a todos, que nos une a todos, <<QICCON>> ¿no? <<QICCON>> <<DSFIL>> Eehh <<DSFIL>> <<QICRET>> ¿no vimos hace poco <<DSRETR>> un un un una campaña de publicidad <<DSRETR>> relativamente parecida a esta? <<QICRET>> (..1) Algo de todos o ninguno o compartimos, no te quedes fuera... Que bueno, da mucha sensación de pertenencia al grupo. <<DSFIL>> Eeehh <<DSFIL>> <<DSOM>> esta otra que...<<DSOM>>

S: ¿Era de un coche?

T: No me acuerdo

[(Commercial being played)]

T: [Era de un coche sí. Que el tío aparecía en un caballo] <<QICCON>> ¿Lo habéis entendido? <<QICCON>>

S: No



T: @@@ Era en francés. Bueno, se van comunicando <<DSRETR>> por la- a través de la Blackberry. <<DSRETR>> Yo creo que tiene más años. <<QICREF>> <<FACT->> <<->> ¿Cuántos cuántos años puede tener este anuncio? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> ¿Existe la Blackberry Curve 3280? <<->> <<FACT->> <<QICREF>>

S: Yo creo sí

T: Pues entonces no es tan antigua. Se están mandando mensajes y lo que están haciendo es quedar todos. “Estamos en el cruce”, “hemos llegao aquí”, <<DSOM>> “Hemos llegao...” <<DSOM>> Otra vez sensación de pertenencia y además de comunicación muy rápida <<DSRETR>> en el caso de... este es el caso de la Blackberry. <<DSRETR>> Y tampoco lo sé explicar mucho más, pero bueno... Es un grupo de amigos o es un grupo que por lo menos tiene algo en común y están quedando sobre la marcha se van a localizar. No sé, estaba pensando en otra cosa tampoco lo he visto muy bien. <<DSFIL>> Eeehhh <<DSFIL>> sobre grupos de convivencia y sobre influencias familiares creo que en otro momento hemos visto anuncios antiguos. <<QICRET>> ¿Hemos visto los anuncios antiguos de Soberano? <<QICRET>> <<QICCON>> ¿Sí? <<QICCON>> <<DSOM>> ¿Hemos visto...? <<DSOM>> <<DSFIL>> Eeehh <<DSFIL>> este yo creo que... este no lo hemos visto. Son aparatos electrónicos en general.

[(Commercial being played)]

T: [Este no...] Este es del año 1967, no este vosotros ni lo entendéis. Esta mañana ni lo entendían. <<DSOM>> Bueno vamos a ver otro que pueda ser...<<DSOM>> @@ ¡Qué mayor me estoy haciendo! Muy mayor. Sí, este otro. <<DSOM>> Este está... <<DSOM>> Ahora os explico los dos.

(Commercial being played)

T: El señor está con otros señores. Fijaros en la edad del personal que hay en el bar. Bien mayores.

(Commercial resumed)

T: <<QICSA>> ¿Quién tomaba todas las decisiones de compra <<DSREST>> en aquel- en el año 67 <<DSREST>> en el hogar? <<QICSA>> Los hombres, absolutamente los hombres. Y si la mujer quería algo le pedía o le preguntaba al hombre que le comprara lo que fuera. “Quiero una tele, quiero un lavaplatos, quiero una lavadora” “Quiero, por favor Pepe, cómpramela” Entonces era “cómpramela”. Él es quien está tomando la decisión. Él está viendo la televisión en el bar con los amiguetes y <<DSFIL>> eeeh <<DSFIL>> “cómprela y llévesela también a su mujer” La primera es se necesita mucha explicación. En el año 67 no todas las recepciones de la señal de la antena de la televisión eran buenas. <<DSFIL>> Eeehhh <<DSFIL>> y costaba bastante recibir una

una buena señal. Entonces el ejemplo de la chica o de la señora que deja caer el pañuelo...

S: XXX

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: XXX

T: Claro. Es lo que digo que es demasiado antiguo. Que ya no lo entendéis. Es este.

[(Commercial being played again)]

T: (repeating from the commercial) [ <<QICIND>> ¿Recibe usted bien la señal] de la antena? <<QICIND>> <<QICREF>> <<FACT->> <<->> ¿A ti te pasa alguna vez que vas escuchando la radio y pierdes la señal? <<->> <<FACT->> <<QICREF>>

S: Sí

T: Sí. <<DSREST>> ¿Y cómo...? <<QICDIS>> <<EXPL+>> <<+>> ¿Y qué es lo que hace la radio? <<+> <<EXPL+>> <<QICDIS>> <<DSREST>>

S: ... Volverse a poner solo cuando...

T: No, no, cuando vas por la carretera y te vas desplazando de un sitio a otro y vas escuchando la radio y de repente dejas de oírla. O sea empiezas a oírla mal, <<DSOM>> vas perdiendo la señal de... <<DSOM>> Sí, sí, ya, ya...

SS: [[ @ @ @ ]]

T: @ @ @ Alba, <<QRCPR>> ¿se lo puedes explicar a Carolina por favor? <<QRCPR>>

S: [XXXXXX]

T: [ @ @ @ ]

S: Yo sigo sin entender nada.

T: <<QICSA>> ¿Qué es lo que pasa cuando pierdes la señal de radio? <<QICSA>> Que es perder la señal de la antena de la televisión. Antes pasaba con la televisión lo mismo que pasa ahora con la radio. Cuando tú vas viajando, pierdes el dial, pierdes <<DSRETR>> la la frecuencia <<DSRETR>> y por lo tanto empiezas a oír mal la radio. <<QICREF>> <<FACT->> <<->> ¿No te ha pasao nunca? <<->> <<FACT->> <<QICREF>>

S: Sí, sí, ¿y el pañuelo?

T: Vale, <<DSOM>> creía no me estaba... <<DSOM>> Pues antes pasaba eso entonces ahora le dice ella “ <<QICIND>> ¿Has capado bien la señal? <<QICIND>> Te estoy diciendo que quiero una televisión” Es un juego de palabras. Bueno, por Dios, yo no puedo explicar esto además. Explicárselo.

S: No lo voy a coger

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...No lo voy a coger, que no me lo expliquen

T: ¡Cómo no lo vas a coger! Será que lo explico yo muy mal. Pero por supuesto que sí <<QRCPR>> ¿Quién se lo explica? <<QRCPR>> Carlos, por favor, explícaselo. (43: 03)

S: XXXX (overlaps with comercial)

T: Sí, estoy intentando buscarlo pero... cero treinta y ocho vale. Por si tengo que volver...

(Teacher plays the commercial and stops to make comments on it)

T: [Le está llamando la atención. Es una tontería. <<DSOM>> Es un juego de... <<DSOM>> ] Explícaselo.

S: XXXX con la tele, no te llega todo bien entonces no lo cap- no lo pillas bien. XXXX.

T: “ <<QICIND>> ¿Te has enterao, tío? <<QICIND>> Que te estoy haciendo un gesto para que te enteres. <<DSOM>> Te estoy dejando caer el pañuelo como diciendo...” <<DSOM>> <<DSFIL>> Uuhhhmmm <<DSFIL>> @@ <<DSREP>> Sí, sí, sí, <<DSREP>> bueno, vale.

<<DSFIL>> Eeeehhh <<DSFIL>> ejemplos de cómo <<DSFIL>> eehh <<DSFIL>> esta compra por ejemplo <<DSAB>> pues <<DSRETR>> en en aquellos <<DSRETR>> casos- <<DSAB>> bueno sobre esto hay muchísimo: cualquier lavadora, <<DSAB>> cualquier... <<DSAB>> <<DSOM>> pues hace- los años 60. <<DSOM>> De eso hace ya unos cuantos años. Hace cincuenta. Pero <<DSFIL>> eehh <<DSFIL>> eran los hombres los que tomaban la decisión. Entonces esos- estos mensajes iban dirigidos no a la familia como van ahora, no a los efectos especiales de la televisión. Iban dirigidos a al hombre, que era el que influenciaba, compraba, tomaba la decisión, lo llevaba a casa, hacía absolutamente todo. Todas las decisiones de compra importantes estaban en sus manos. Entonces <<DSFIL>> eehh <<DSFIL>> <<DSRETR>> hay muchos... hay productos <<DSRETR>> que ahora ni se nos ocurriría pensar que la decisión de compra está en el hombre. Y en ese caso hasta una televisión pequeña, que no sería tan pequeña, estaba

<<DSRETR>> en en manos <<DSRETR>> de la persona que tenía el poder adquisitivo, era el que trabajaba en casa, era el que disponía del dinero.

<<DSFIL>> Eeehhh <<DSFIL>> bueno aquí tenéis <<DSREP>> más ejemplos... más ejemplos. <<DSREP>> Bueno, los grupos de convivencia parece que es bastante evidente es decir el tipo de influencia que ejercen pero <<QICSA>> <<DSREP>> ¿qué qué qué qué <<DSREP>> son los grupos de referencia? <<QICSA>> Son los grupos a los que no pertenece el sujeto, no pertenecemos, pero con los que nos identificamos de alguna manera. Bien porque representan nuestras aspiraciones reales o aspiraciones imaginarias. Danet, otro ejemplo que comento con mucha frecuencia. <<QICSA>> ¿A quién va dirigido Danet? <<QICSA>> A los niños como de diez, ocho – diez años. Y <<QICDIS>> <<FACT->> <<->> ¿quiénes son los personajes que aparecen en los anuncios de Danet? <<->> <<FACT->> <<QICDIS>>

SS: [[Futbolistas]]

T: <<DSREP>> Futbolistas. <<DSREP>> <<QICDIS>> <<OPIN->> <<->> ¿Qué quiere un niño de ocho – diez años ser cuando sea mayor? <<->> <<OPIN->> <<QICDIS>>

SS: [[Futbolista]]

T: <<DSREP>> Futbolista. <<DSREP>> Futbolista de... primera. De primera, del Real Madrid. <<QICSA>> ¿Es una aspiración real o es una aspiración imaginaria? <<QICSA>> Es su ídolo. Posiblemente no sea real pero bueno, es algo imaginario, es un referente, es <<DSRETR>> un un ídolo, <<DSRETR>> <<QICCON>> ¿no? <<QICCON>> <<DSFIL>> Eeehhh <<DSFIL>> los grupos, los referentes futboleros... (teacher checking out commercials) <<DSFIL>> Eeehhh <<DSFIL>> aquí tenemos un referente que lo sería de las natillas Danet de su momento. <<QICSA>> ¿Quién es? <<QICSA>> Figo. Figo es un futbolista, <<QICREF>> <<FACT->> <<->> ¿os acordáis de él? <<->> <<FACT->> <<QICREF>>

S: Sí

T: <<DSREP>> Sí. Bueno... Sí. Sí, <<DSREP>> os acordáis. <<DSRETR>> Pero ahora sigue siendo, bueno sigue siendo referente, <<DSRETR>> aquel futbolista tan famoso que no sé en qué equipo jugó. <<QICSA>> ¿Ahora qué es? <<QICSA>> Es referente de Just For Men, <<QICCON>> ¿no? <<QICCON>> Ya empieza a tener que teñirse las canas. Bueno, sigue siendo un referente <<DSFIL>> eehh <<DSFIL>> para nosotros. Este no sé muy bien. Este no sé qué anuncio es. Vamos a ver... Parece un Spanish Chevrolet <<DSOM>> pero por qué lo tengo aquí es lo que no... <<DSOM>> (teacher plays commercial) ¡Ah!

(Commercial being played)

T: Ha ido muy rápido. <<DSFIL>> Eeehh <<DSFIL>> <<QICREF>> <<FACT->>  
 <<->> ¿quiénes son? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->>  
 <<->> ¿Les conocéis? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->>  
 <<->> ¿Actores famosos? ¿Futbolistas? <<->> <<FACT->> <<QICREF>>

S: Jugadores de la selección

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...Jugadores de la selección

T: <<DSREP>> Los jugadores de la selección. <<DSREP>> Ya. Os estaba poniendo a prueba. Yo por supuesto que sé quiénes son.

Bueno, grupos de referencia <<DSFIL>> eeehhh <<DSFIL>> son los ejemplos que vimos <<DSFIL>> eehh <<DSFIL>> cuando hablábamos de los perfumes. Fijaos que dos referentes tan sumamente distintos y en ninguno de estos dos casos conocemos quiénes son. <<QICSA>> ¿Sabéis quién es esta mujer? <<QICSA>> No. <<QICSA>> ¿Sabéis quién es esta chica? <<QICSA>> <<QICSA>> ¿Tiene nombre y apellidos? <<QICSA>> <<QICSA>> ¿Es una actriz famosa, modelo? <<QICSA>> <<DSREP>> No tiene por qué. No tiene por qué. <<DSREP>> Los referentes no tienen por qué ser personas conocidas. Pero sí son referentes en la forma de ser. En la personalidad. Esta es una persona sofisticada. <<QICREF>> <<DESC->> <<+>> ¿Qué más? <<+>> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> ¿Pija? <<->> <<DESC->> <<QICREF>>

S: Con clase

T: Esta es con clase. O sea los pijos no tienen clase.

S: [No, sí, sí]

SS: [[@@@]]

T: <<QICREF>> <<OPIN->> <<->> ¿También pueden? <<->> <<OPIN->> <<QICREF>>

S: Sí

T: No es excluyente. Bueno, es una señora elegante, clásica <<DSFIL>> eehh <<DSFIL>> sin dinero.

SS: [[@@@]]

T: Rica. Y... y esta es.

S: Más joven

T: Es mucho más joven.

S: Soñadora

T: Es menos... <<QICCON>> ¿Eh? <<QICCON>>

S: ...Soñadora

T: <<DSREP>> Es soñadora. Es más joven. <<DSREP>> <<QICCON>> ¿Eh? <<QICCON>>

S: Risueña

T: Es más risueña. Más juvenil. Más... bueno, <<QICRET>> ¿os acordáis <<DSRETR>> la cantidad de información- toda la información de cada uno de estas- de estas fragancias <<DSRETR>> relacionándolas con las personas que las representaban? <<QICRET>> Entonces, también son referentes. <<QICSA>> <<DSSR>> ¿Quién tenderá- quién tendrá <<DSSR>> una actitud positiva hacia Elizabeth Garden? <<QICSA>> Las personas que compartan esos valores. <<QICCON>> ¿No? <<QICCON>> O que les atraigan el hecho de ser elegante, de ser... <<QICSA>> ¿qué más hemos dicho? <<QICSA>> Sofisticada, elegante...

S: Clásica

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...Clásica

T: <<DSREP>> Clásica. <<DSREP>> El que sea mucho más desenfadado, moderno, <<DSFIL>> uuhhmm, <<DSFIL>> <<DSREST>> descomplicado o no complicado <<DSREST>> posiblemente no le llamará para nada <<DSRETR>> la la atención este referente. <<DSRETR>> Se irá a buscar una colonia más fresca, un perfume más desenfadado, algo sin una marca tan... <<DSFIL>> eehh <<DSFIL>> clásica, tan pesada, tan como para personas mayores. Entonces la actitud hacia esta hacia esta hacia esta tipo de perfumes <<DSFIL>> eehh <<DSFIL>> será mucho más positiva cuanto más cercano sea ese referente para nosotros. <<QICSA>> ¿Sí? <<QICSA>> Sí, sí, digamos si tenemos, si este referente nos resulta atractivo, <<DSRETR>> mejor imagen tendremos de la- mejor imagen tendremos del perfume. <<DSRETR>> Porque representa nuestros mismos valores, nuestros mismos referentes, nuestras mismas creencias. <<QICCON>> ¿Sí? <<QICCON>> Vale.

Bueno, entonces serían <<DSRETR>> grupos de... son los grupos de referencia <<DSRETR>> y se utilizan muchísimo en publicidad. Vamos a poner más ejemplos de referentes en publicidad.

S: Uno de...

T: ¡Ay, si no hemos visto lo que habéis subido! ¿El anuncio de...?

S:... De Verti Seguros. Que sale también Pepe Reina y también algún jugador de la selección. Y habla sobre... bueno es un poco en plan divertido el anuncio, una situación cómica...

T: Y aparece el jugador de fútbol. Y <<QICREF>> <<FACT->> <<->> ¿qué es lo que vende? <<->> <<FACT->> <<QICREF>>

S: ... Seguros

T: <<QICCON>> ¿Seguros? <<QICCON>>

S: Seguros de coche.

T: Alonso vendía un seguro de coches. Perfecto, <<QICCON>> ¿no?  
<<QICCON>> Porque aquí encaja además. Es decir Alonso como... <<DSFIL>> eeehhh <<DSFIL>> referente de éxito, como de lucha, <<DSOM>> de...  
<<DSOM>> Además un tío que conduce... supongo que bastante bien. O sea que es su profesión. <<CLMMAN>> <<DSOM>> Alguno de estos...  
<<DSOM>> ¿Óscar? <<QRCPR>> ¿Este nos puede servir? <<QRCPR>>  
<<QRCPR>> ¿Aquí hay algún referente o no? <<QRCPR>>

S: No, eso lo puse porque estuvimos hablando la semana pasada-

T: Es que se me ha olvidao verlo. Podemos verlos después. <<QRCPR>> ¿No hay ningún referente en todos? <<DSOM>> ¿No hay ningún...? <<DSOM>>  
<<QRCPR>> No, no hay. Pues entonces ya los dejamos para el próximo día. O para luego. <<CLMMAN>>

Bueno, entonces estos serían los referentes, tipos de grupos de referencia.  
<<DSFIL>> Uuhhhh <<DSFIL>> aquellos que son simplemente aspiracionales. Este sería un grupo de referencia pues pues aspiracional, <<QICCON>> ¿no? <<QICCON>> Es algo que <<DSREST>> te puede gusta, que te gustaría llegar a ser. <<DSREST>> Hombre, admiras a este tipo de persona. <<DSREST>> No va- no eres, <<DSREST>> no formas parte de su grupo de amigos. Ni siquiera vives en la Quinta Avenida. Pero este tipo de personas te resulta cercana, puede resultar un referente por aspiración. Entonces asociar estos productos con este tipo de persona es un una estrategia. <<DSFIL>> Eeehhh <<DSFIL>> una estrategia de marketing, insisto <<DSREP>> muy muy muy utilizada. <<DSREP>> Buscar más ejemplos porque de estos sí que tenéis que encontrar. Tenéis que encontrar muchos. <<DSFIL>> Eeehh <<DSFIL>> por asociación. Representa claramente lo que yo quiero ser. Pues... un futbolista famoso. Pues alguien con mucho éxito. <<QICSA>> ¿Qué más les caracteriza a los a los futbolistas? <<QICSA>> Tener mucha pasta, <<QICCON>> ¿no? <<QICCON>> <<QICREF>> <<REA+>> <<+>> ¿Por qué son tan admirados? <<+>> <<REA+>> <<QICREF>> (..2) Esto ya es una pregunta que se me acaba de ocurrir. Y que me la hago yo misma.

S: Por lo general los niños cuando son pequeños, todos quieren ser futbolistas  
XXX

T: Ya, pero es que son ídolos para no tan niños.

S: ...Pero alguna vez fueron niños XXX

T: Es verdad, pues igual es por eso. <<DSFIL>> Uuhmm <<DSFIL>> vale, pues sí. Es una aspiración <<DSRETR>> para asociamos los productos con algo que bueno... con lo que podríamos... <<DSFIL>> uuhmm <<DSFIL>> llegar a querer ser. <<DSRETR>>

Por asociación <<DSFIL>> eeehhh <<DSFIL>> representa claramente mis valores. Solo que yo quiero... por ejemplo <<DSFIL>> eeehhh <<DSFIL>> lo que hace Heineken. Utiliza mucho el hecho de... la comunidad de marca, <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> Somos todos <<DSFIL>> eehh <<DSFIL>> somos todos del mismo... <<DSFIL>> eehh <<DSFIL>> del mismo equipo de cerveza. <<DSRETR>> Defendemos los mismos colores. Por ejemplo las reuniones que hacen los conductores de Harley Davidson, que lo hemos visto. Entonces, <<QICSA>> ¿qué es lo que te da? <<QICSA>> Te da como una sensación <<DSRETR>> de pertenencia a- de pertenencia a un grupo. <<DSRETR>> Yo pertenezco a los conductores de la Harley Davidson. Por lo tanto tenemos un encuentro en Cuenca dentro de dos semanas. Los que conducen yo que sé, Seat 600. <<QICSA>> ¿No hay concentraciones de gente que tiene Seat 600? <<QICSA>> Hay. Pues porque tienen esa sensación de pertenencia. Muchas marcas utilizan también ese concepto de comunidad de marca para darse a conocer. Nosotros somos los de Heineken. Y nos emocionamos cuando abrimos la nevera llena de Heineken. Gritamos como si estuviéramos... no sé como si nuestro equipo hubiera metido un gol <<DSALL>> en... donde sea. <<DSALL>>

Por disociación. Esto se me ocurre menos desde luego, utilizarlo. Marcas pues eso, que nos caigan mal, que no sean referentes para nada. Bueno, lo vamos a quitar. <<DSREST>> No nos... No me sirve. <<DSREST>> No se me ocurre ninguno. A ver utilizar un referente... a ver sí. <<DSRETR>> El del el del <<DSRETR>> “si bebes demasiado te conviertes <<DSRETR>> en en <<DSRETR>> el te conviertes cada día un poco más tonto” <<QICSA>> ¿A quién enseñan? <<QICSA>> Enseñan a una chica que está vomitando <<DSRETR>> en situación- en una situación <<DSRETR>> tremendamente desagradable. <<QICSA>> ¿Os gustaría ser como ella? <<QICSA>> <<QICSA>> ¿Es un referente por aspiración o por asociación? <<QICSA>> <<QICSA>> ¿O es un referente por disociación? <<QICSA>> No queremos. Si hago esto, yo lo que no querría nunca sería terminar como ha terminado ella, esta chica, <<QICCON>> ¿no? <<QICCON>> Si conduzco de esta manera, voy a acabar en este accidente tan y como me están enseñando <<DSREST>> los señores de <<DSFIL>> eehh <<DSFIL>> de Tráfico, el director- la Dirección General de



Tráfico. <<DSREST>> Eso sería como un referente que tratamos de evitar, <<QICCON>> <<DSFIL>> uuhmm? <<DSFIL>> <<QICCON>> <<QICCON>> ¿Sí o no? <<QICCON>> Ponerme algún otro ejemplo anda <<DSOM>> que me estáis ahí mirando con cara de... <<DSOM>> Carlos, busca alguno tú que estás ahí conectao.

S: ¿De qué?

T: De lo que estaba diciendo

S: ¿De aspiración?

S: Sí

T: <<QRCPR>> ¿Eh? <<QRCPR>>

S: A lo mejor los de los yogures estos de colesterol

T: Uuhmm uuhmm

S: ... Siempre dicen “yo al principio no miraba mi colesterol, me pegué un susto...” Entonces como que dices... voy a...

T: Claro, te asocias con él, <<QICCON>> ¿no? <<QICCON>> Es decir ese no es aspiracional. <<DSRETR>> No no es lo que tú quieres. <<DSRETR>> Tú no quieres llegar a ser como alguien que tiene mal el colesterol. Pero si lo tienes mal dices “Anda, estos son de los míos” Entonces bueno, <<DSOM>> te asocias con... <<DSOM>> Si.

S: Estos de HAZ que sale gente, jóvenes bebiendo. Por ejemplo hay uno que sale un chico o una chica no sé que están de botellón. Entonces empieza a vomitar y vomita a su padre. [Vomita] a su padre y dice que “cuanto más bebes, te alejas de lo que más quieres” Ese podría valer.

T: [Ah...] Claro. Es el ejemplo que acabo yo de poner. Es el único que he puesto. Pero estabas en otra onda. Ya... <<DSFIL>> Eeehhh <<DSFIL>> por eso te he dicho que buscaras algo, a ver si te volvías a conectar. Porque es exactamente el ejemplo que yo he puesto. Ese sería por disociación. Es decir <<DSREST>> lo que hacen es busc- te enseñan un referente <<DSREST>> <<DSRETR>> que tú no quieres... no quieres parecerte a él. <<DSRETR>> Lo que quieres es evitar parecerte a... ese modelo que te están enseñando.

S: XXX

T: <<QICREF>> <<EXPL+>> <<+>> ¿Cuál? <<+>> <<EXPL+>> <<QICREF>>

S: ... Pues algo de XXX ¿sabes? Por ejemplo XXXX entonces aspiras a ser

T: Claro

S: ... No lo sé

T: <<QICSA>> ¿No hemos puesto ejemplos de los tres? <<QICSA>> Creo yo. Vamos a ver...

Por por aspiración. Es que creo que no he traído ejemplos de todos. Por aspiración. <<QICSA>> ¿Esto no sería un modelo aspiracional? <<QICSA>> Esto es un modelo aspiracional. Los modelos aspiracionales suelen ser positivos. <<QICCON>> ¿No? <<QICCON>>

S: Sí

T: <<QICCON>> ¿Vale? <<QICCON>> Este sería un modelo aspiracional. Buscarme más ejemplos. <<DSFIL>> Eeehhh <<DSFIL>> puede ser aspiracional representado por una <<DSCODE>> *celebrity* <<DSCODE>> o puede ser aspiracional representado únicamente <<DSREST>> por una persona por un tipo de persona. <<DSREST>> Esta persona puede generar mucha afinidad pero también puede generar <<DSREP>> mucho rechazo, o sea mucho rechazo. <<DSREP>>

S: Depende de para quien

T: ¡Claro, depende de para quien! Efectivamente. Por lo tanto este puede ser un modelo aspiracional. Te gustan las cosas clásicas, elegantes. Es un modelo aspiracional, no quiere decir que sea tu amiga ni que te tengas que parecer a ella. <<DSAB>> Pero es un referente que- en cambio esta que bueno es más añorada, más juvenil, más ingenua, <<DSAB>> pppfff, ¡qué aburrimiento!, <<QICCON>> ¿no? <<QICCON>> “Yo ya he dejado de ser niña. <<DSOM>> Yo ya no quiero... <<DSFIL>> uuhmm, <<DSFIL>> ya me he aburrido” <<DSOM>> Entonces le modelo aspiracional es asociar productos <<DSRETR>> con con algo con lo que con lo que te puedes <<DSFIL>> eehhh <<DSFIL>> con lo que puedes conectar pero simplemente por aspiración. <<DSRETR>> Veíamos el ejemplo del grupo de referencia que es un referente porque representa lo mismo que te pasa a ti. Era el ejemplo que nos acaba de poner Natalia.

S: Alejandra

T: Alejandra, vale, <<QICRHET>> ¿ves? <<QICRHET>> Voy acertando. Al final del curso todavía voy a conseguir no acordarme de los nombres. <<DSFIL>> Eeehhh <<DSFIL>> el ejemplo que nos ha puesto Alejandra. Tú tienes más colesterol y tú ves eso, el Danone contra el colesterol y lo representa una persona por automáticamente bueno <<DSAB>> <<DSRETR>> pues te- por asociación te- <<DSRETR>> <<DSAB>>

S: XXX

T: No es de esas... <<QICCON>> ¿No? <<QICCON>>

S: XXX

T: Bueno pues buscar tres o cuatro ejemplos de cada uno <<DSOM>> y verás como... <<DSOM>>

S: por ejemplo cuando tú ves una persona que o sea [tiene un problema...]

T: [ <<DSREP>> Espera, espera, espera <<DSREP>> ], a ver si tengo algún otro tipo de ejemplo. Van a salir más ejemplos. Van a salir más ejemplos. Ahora, <<DSREST>> si al final no hemos- no te he aclarado la duda con los ejemplos que tengo... <<DSOM>> buscáis... <<DSOM>> <<DSREST>>

S: XXX

T: Ya buscáis otros. <<DSFIL>> Eehh <<DSFIL>> Tiger Woods ha sido <<DSRETR>> un ejemplo de un... de de de referencia importante <<DSRETR>> porque como deportista era un <<DSCODE>> crack, <<DSCODE>> sigue siéndolo, y además era una <<DSCODE>> celebrity, <<DSCODE>> es decir, era conocido. <<QICDIS>> <<DESC->> <<->> ¿Qué le caracterizaba? <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSREST>> ¿Quién quién le promocionaba? <<->> <<FACT->> <<QICDIS>> ¿Quién quiénes... <<DSFIL>> eehh <<DSFIL>> quiénes eran sus <<DSFIL>> eehh? <<DSFIL>> <<DSREST>> Bueno ya...

S: Sus patrocinadores

T: <<QICREP>> ¿Eh? <<QICREP>>

S: Los que la patrocinaban

T: Sí, sus patrocinadores. Sí, o las marcas que él <<DSCODE>> *esponsorizaban*. <<DSCODE>> Bueno, Nike, seguro.

S: [Gillette]

T: [<<QICSA>> ¿Cuál más? <<QICSA>> ] Gillette. Algún reloj seguro. Gillette... yo creo que también <<DSRETR>> hacía publicidad, hacía... <<DSRETR>> también <<DSCODE>> *esponsorizaba* <<DSCODE>> alguna marca de...

S: Rolex también

T: De relojes. <<QICREP>> ¿Eh? <<QICREP>>

S: Seguramente Rolex

T: Podría ser Rolex. <<DSFIL>> Uuhmm. <<DSFIL>> Bueno, marcas que estaban asociadas con la precisión, <<QICCON>> ¿no? <<QICCON>> El tío era el número uno, era imbatible, <<DSREST>> era- te representaba, era un tío

absolutamente súper preciso en un deporte imposible, <<DSREST>> pero...  
 cambió de un día para otro, <<QICCON>> ¿no? <<QICCON>> <<QICDIS>>  
 <<EXPL+>> <<+>> ¿Cuál es la influencia que ejerce hoy? <<+>> <<EXPL+>>  
 <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué pasó con todos sus  
 patrocinadores? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>>  
 ¿Qué hicieron? <<+>> <<EXPL+>> <<QICDIS>>

S: Le retiraron

T: <<QICCON>> ¿Eh? <<QICCON>> <<DSREP>> Le retiraron. <<DSREP>>  
 Retiraron sus patrocinios y retiraron la publicidad. <<DSFIL>> Eehhh  
 <<DSFIL>> Tiger Woods era un <<DSSR>> hombre publicit- publicidad.  
 <<DSSR>> Como vamos a ver que también es Fernando Alonso. <<DSFIL>>  
 Eehh <<DSFIL>> son hombres que se caracterizan pues <<DSRETR>> por  
 por todo lo que son. <<DSRETR>> En este caso pues eso, los números unos,  
 los que han conseguido las cosas con esfuerzo, pero llegó un momento, por  
 algo además totalmente ajeno <<DSRETR>> a a su- al deporte <<DSRETR>>  
 que hizo que se cayera <<DSRETR>> como... digamos como... como como  
 referente. <<DSRETR>>

<<DSFIL>> Eehhh <<DSFIL>> <<DSREST>> hay muchos- hay personajes  
 famosos <<DSREST>> como son líderes de opinión y que actúan como  
 referentes. <<DSREST>> ¿Habéis visto alguna vez lo que el...? Victoria Secret  
 ya... organiza... <<DSREST>> <<QICDIS>> <<DESC->> <<->> ¿Qué es? <<->>  
 <<DESC->> <<QICDIS>> El día de Victoria Secret.

S: La pasarela

T: La pasarela de Victoria Secret, que tiene un nombre. No me sale en este  
 momento. <<DSREST>> Y donde aparecen pues... <<DSREST>>

S: Los ángeles

T: <<QICREP>> ¿Eh? <<QICREP>>

S: Los ángeles

T: Aparecen ahí aparecen <<DSRETR>> los ángeles de... los ángeles de  
 Victoria Secret. <<DSRETR>> <<DSOM>> Y se convierten en... <<DSOM>>  
 Si no son famosas, ya lo son si aparecen desfilando <<DSRETR>> en la  
 pasarela en la pasarela de de Victoria Secret. <<DSRETR>> Claro, es una  
 aspiración de un modelo de belleza clarísimo.

<<DSFIL>> Eehh <<DSFIL>> aquí ya es una <<DSALL>> persona  
 <<DSALL>> con su nombre que habla, o que está trasladando su imagen al de  
 <<DSRETR>> un... al de una marca de agua. <<DSRETR>> <<QICCON>>

¿no? <<QICCON>> <<DSCODE>> “Smart Water” <<DSCODE>> <<QICCON>>  
 ¿Cómo se llama esta chica? <<QICCON>> ¡Ay, Dios mío, estoy desmemoriada!

SS: [[Jennifer Aniston]]

T: <<DSSR>> Jennifer As- Jennifer Aniston. <<DSSR>> Gracias, <<DSFIL>>  
 eh. <<DSFIL>> Jennifer Aniston. Si los nombres los sé, pero de ahí a que me  
 salgan... Entonces bueno, <<DSREST>> ya actúa <<DSFIL>> eehh eehh  
 <<DSFIL>> el nombre de la chica trasmite lo que es y lo une a lo que es su  
 marca. <<DSREST>> Personajes famosos como líder de opinión. George  
 Clooney que... no sabemos <<DSREST>> qué va a pasar- qué va a ser de la  
 marca Nespresso cuando se nos jubile, <<DSREST>> <<QICCON>> ¿no?  
 <<QICCON>> Es decir es que representa, es un claro líder de opinión. Es un  
 auténtico referente, en este caso. Y además al ser italiano ha conseguido ser  
 un gran referente de una marca de café, <<QICCON>> ¿no? <<QICCON>> Más  
 americano. Podíamos haber buscado un italiano. <<QICCON>> ¿No, Carolina?  
 <<QICCON>> Para hacer publicidad... <<DSREST>> Como referente de un c-  
 del mejor café <<DSREST>> @@ No sé, por lo menos.

S: Ya están metiendo ahora XXX

T: <<DSRETR>> Están están cambiando están empezando a a probar si les va  
 bien o no. <<DSRETR>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué es lo que han  
 hecho ahora? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->>  
 ¿Han metido a un chico joven? <<->> <<FACT->> <<QICDIS>>

SS: [[A Matt Damon]]

T: <<QICREP>> ¿A? <<QICREP>>

SS: [[A Matt Damon]]

T: <<DSREP>> A Matt Damon. <<DSREP>> No he visto la publicidad, no he  
 visto la publicidad. O o la vi el otro día en Youtube. Sé que en Estados Unidos  
 ya empezaron a hacerlo el año pasao. Intentaron también probar- ver qué  
 pasaba <<DSRETR>> con con mujeres <<DSRETR>> <<QICRHET>>  
 <<DSRETR>> ¿por qué por qué <<DSRETR>> tiene que ser un hombre el  
 representante de Nespresso? <<QICRHET>> Cuando el café... bueno pues  
 también tomamos las mujeres, fundamentalmente. Las cafeteras incluso las  
 compramos nosotras. <<DSFIL>> Eehh <<DSFIL>> y utilizaron a Penélope  
 Cruz. <<DSREST>> A Penélope Cruz en... había dos spots en los Estados  
 Unidos hechos por por mujeres. <<DSREST>> Y el que han traído a España  
 <<QICCON>> ¿es el de Matt Damon? <<QICCON>>

S: Sí

S: Sí

T: Creo que lo vi en otro día en Youtube pero no lo he visto en televisión. O sea que están jubilandos. <<DSOM>> George Clooney ya va a... <<DSOM>> pero <<QICSA>> ¿sigue apareciendo? <<QICSA>> Porque en el anuncio de Navidad de Nespresso sigue estando George Clooney. Entonces yo creo que están haciendo pruebas todavía. <<QICREF>> <<OPIN->> <<->> ¿Qué actor va a dar la misma imagen que George Clooney? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<EXPL+>> <<+>> ¿Cómo quitamos a George Clooney manteniendo la imagen y la misma actitud frente a la marca? <<+>> <<EXPL+>> <<QICREF>> [Bueno pues es difícil, <<QICCON>> ¿no? <<QICCON>>]

S: [Es que Matt Damon...]

T: <<QICREP>> ¿Eh? <<QICREP>>

S: Es que Matt Damon, no...

T: Es que Matt Damon no es tan elegante como George Clooney. Es que no es lo mismo. Es que es muy difícil sustituir a George Clooney. Porque George Clooney ha representado el valor de la marca, la imagen de la marca durante todos estos años.

<<CLMCON>> S: Además pega mucho con la marca

T: Bueno, pega mucho con la marca <<QICREF>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICREF>>

S: ... Porque es así como de XXX, no sé muy italiano, da el pego bien no sé...

T: <<DSREP>> Da el pego bien <<DSREP>>

S: ...Sí. Sí que...

T: Sí, sí, sí. Pero si no lo hubieran puesto y hubieran puesto a cualquier otro nos hubiésemos acostumbrado a que cualquier otro <<DSFIL>> uuhmm... <<DSFIL>>

S: ...No sé

S: Por ejemplo a mí... yo ya asocio a los dos

T: Claro, ¡cómo no los vas a asociar! Si nacieron de la mano, es decir, <<DSREST>> Nespresso nació de la mano de... <<DSFIL>> eehh <<DSFIL>> contrató a George Clooney para ser la imagen de la marca. <<DSREST>> Y tiene un contrato a largo plazo no es que George Clooney hiciera un único anuncio de la marca. Representaba la esencia de la marca. De la misma manera que esta actriz representa la colonia, representa el perfume. <<DSRETR>> Es es el personaje, es la personalidad, es la descripción- George Clooney es la descripción de la marca. <<DSRETR>> <<QICCON>> ¿No? <<QICCON>>

S: A ver como lo quitan

T: <<QICREP>> ¿Qué? <<QICREP>>

S: ... Que a ver cómo lo quitan

T: Claro, <<QICSA>> ¿ahora qué vamos a hacer? <<QICSA>> Tendrán que buscar <<DSFIL>> eehh <<DSFIL>> ese líder de opinión o <<DSRETR>> ese ese referente <<DSRETR>> que pueda representar a la marca. <<DSOM>> Hombre, yo no sé si ya... <<DSOM>> <<DSREST>> Ya Nespresso está está...- ha abierto el mercado, <<DSREST>> ya lo ha abierto George Clooney, pero bueno, tendrán algún <<DSRETR>> pro- problema. <<DSRETR>> Están tanteando todavía la <<DSFIL>> eehh tanteando <<DSFIL>> <<DSRETR>> la la posibilidad de cambiar. <<DSRETR>> <<CLMCON>> Y <<QICDIS>> <<FACT->> <<->> ¿este quién es? <<->> <<FACT->> <<QICDIS>>

S: No sé

S: No sé

T: Ah sí, McIlroy <<DSREP>> No sé por qué lo puse. No sé por qué lo puse. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Quién es? <<->> <<FACT->> <<QICDIS>> No sabéis quién es...

S: No

T: Bueno pues <<DSSR>> es el número uno del golf o fue el año pasao o llegó o estuvo a punto de ser el número uno del de golf <<DSSR>> que sustituyó a a George Clooney pero me parece que no ha llegado a ser. Nada, nada. <<DSRETR>> Es el es McIlroy no... no lo tenemos en cuenta. <<DSRETR>>

Otro personaje famoso como líder de opinión. <<DSFIL>> Eeehh <<DSFIL>> Fernando Alonso. Fernando Alonso que también es un hombre de anuncio, pero es el número uno, es el primero, lo ha conseguido con esfuerzo. Fue de los más jóvenes sino el más joven que consiguió el campeonato del mundo, etc. Sabéis mucho más que yo la <<DSFIL>> eeehhh <<DSFIL>> la historia de Fernando Alonso. Pero <<QICDIS>> <<OPIN->> <<->> ¿qué es mejor utilizar un referente anónimo o una <<DSCODE>> *celebrity*? <<DSCODE>> <<->> <<OPIN->> <<QICDIS>> Hemos visto que en ambos casos puedes representar el valor de la marca porque de que se trata es de eso, de buscar un referente. Pero claro el referente cuando es una <<DSCODE>> *celebrity* <<DSCODE>> además esa persona tiene una personalidad, tiene una vida, tiene una voz, tiene un todo. En cambio, los referentes anónimos siguen siendo referentes pero no tienen vida propia, nosotros se la construimos. <<QICDIS>> <<OPIN->> <<->> ¿Qué se- qué es mejor? <<->> <<OPIN->> <<QICDIS>> Si tuvieseis que lanzar vosotros una marca, y buscar un referente publicitario, <<CLMCON>>

<<QICREF>> <<OPIN->> <<+>> ¿buscaríais un referente anónimo o a alguien muy famoso? <<+>> <<OPIN->> <<QICREF>>

S: Depende del presupuesto

T: No hay límite de presupuesto. Estamos hablando de estrategia. Aquí no hablamos de precios, hablamos de estrategias.

S: Un famoso

T: <<QICCON>> ¿Un famoso? <<QICCON>>

S: ...Sí

T: <<QICREF>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICREF>> <<DSOM>> Justificar esa... <<DSOM>> Yo no lo tengo claro.

S: ...Ya el hecho de que una persona famosa anuncie cierto producto, va a hacer que la gente [quiera...] A ver yo creo que llega un momento que ya no piensas “este seguro que consume” [porque llega] un momento que dices “bueno está ahí” pero como que te da más credibilidad que si... te pueden poner una chica muy mona o un chico muy mono pero si es alguien famoso dices “bueno, mira, pues sí”

T: [<<DSFIL>> Uuhmm <<DSFIL>> ] [Claro] Colgate utiliza muchos referentes. Utiliza muchos referentes que son dentistas. Y no sé si habrá algún dentista <<DSSR>> que podrí- podrá <<DSSR>> <<DSREST>> haberse lanzado o saltado a la fama <<DSREST>> <<DSOM>> pero el hecho de que sea dentista... <<DSOM>> cuánto tiempo lleva Calgón haciendo publicidad con alguien que es un súper especialista Y no le conocemos, <<QICCON>> ¿no? <<QICCON>> Sí <<QICSA>> ¿qué es ese señor? <<QICSA>> Un técnico de la lavadora.

S: Depende de... qué sector sea la marca. Depende de... Por ejemplo en un perfume, yo si fuese de marketing, cogería una celebrity. Por ejemplo en un dentífrico pues un dentista daría más credibilidad. Podría salir incluso XXX ¿Sabes?

T: Sí, sí, si yo lo que quiero es que argumentéis. Si yo saberlo más o menos, lo sé. <<DSOM>> Pero... <<DSOM>>

S: ...Por ejemplo en un dentífrico a lo mejor puedes hacer dos anuncios distintos, uno con un famoso y otro con un dentista para dar esa mezcla de credibilidad con...

T: Hombre pero si pones un famoso con una sonrisa perfecta, blanquísima, bueno, desde luego a mí me convence mucho más que si ponen <<DSRETR>>



al al al típico... dentista <<DSRETR>> que ya asocias a que te va a hacer daño. Yo desde luego preferiría un famoso con una sonrisa preciosa.

S: Por ejemplo para XXX o un perfume o por ejemplo para las eehh cuchillas de afeitar y todo eso es mejor un famoso que...

T: Pero <<QICREF>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>>  
<<QICREF>> @@

S: ... Porque dan esa imagen de guapos de... de estilo de vida a seguir

T: Ya

S:... Y parece que si que si XXXX

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... XXX incentivan que tú también XXX a esa persona XXX

S: Por ejemplo en Central Lechera Asturiana había anuncios que... el de Belén Rueda que se tira del barco y...

T: <<DSOM>> Sí, pero...<<DSOM>>

S: ... y luego está el de que sale el pastor

T: Lo que pasa que el de Belén Rueda que se tira del barco es de Puleva,  
<<DSOM>> pero... <<DSOM>>

SS: [[@@@]]

T: Pero vamos, podría haber sido de Central Lechera Asturiana y entonces uno es Belén Rueda y otro <<DSRETR>> es el el el @@@ el que está en el prao, <<DSRETR>> pero son distintas marcas. <<DSFIL>> Uuuhmm <<DSFIL>>  
<<QICREF>> <<EXPL+>> <<+>> ¿qué hacemos entonces? <<+>> <<EXPL+>>  
<<QICREF>> Algunos tendrán ventajas, tendrán inconvenientes pero desde el punto de vista estratégico de marketing

S: Se combinan las dos. Por ejemplo no sé ahora mismo cuál es XXX que salía Anne Igartiburu y un dentista y que decía “este XXX es mejor porque tiene no sé cuántas ventajas” Entonces te mezcla la celebrity con el profesional.

T: Ya.

S: ... O por ejemplo el maquillaje también. Max Factor o [...] Creo que Pantene, que salía un estilista y me parece que salía [Paula Echebarría] o alguien así. Y Max Factor también te combina el maquillador desconocido o otros que sale XXX Y en algunos salen los dos. “Esto te ilumina, esto te da no sé qué”

S: [Loreal]

T: [Uuuhmm] Perfecto. Y así...

S: Y ya lo compramos

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...Y ya lo compramos entonces

T: <<QICCON>> ¿Que ya no compráis? <<QICCON>>

S: ... Que ya lo compramos

T: Ah, ya seguro. <<DSOM>> Si no hace falta... <<DSOM>> <<CLMCON>> Si la publicidad no pretende que vayas directamente a comprar, pretende que te hagas una imagen favorable de la marca y después... que eso te lleve <<DSRETR>> a... a ser una marca de confianza. <<DSRETR>> Entonces no la vas a comprar por la publicidad, <<DSRETR>> la vas a comprar por- lo vas a comprar por la confianza que te ha generado la marca. <<DSRETR>> Por encontrar una marca cercana. A veces parece que el salto de la de la publicidad a la compra es demasiado directo, <<DSREP>> pero no es tanto. No es tanto. <<DSREP>> Las campañas de publicidad lo que hacen es construyen la imagen de marca. <<DSFIL>> Eehh <<DSFIL>> convencen al consumidor, van destacando <<DSREST>> aquello que positivo- aquellos aspectos positivos <<DSREST>> de forma que lo que hagan no hacernos ir a comprar porque <<DSRETR>> <<DSSR>> para com- para com- para vender <<DSSR>> más siempre está la solución de bajar el precio, <<DSRETR>> pero pierdes la esencia de la marca. Es convencernos. Por eso digo que por qué no contestáis a esta pregunta desde un punto de vista estratégico: "Es mejor pues un referente anónimo" Efectivamente no tiene posiblemente el tirón que puede tener el <<DSCODE>> *celebrity*, <<DSCODE>> pero bueno, una <<DSCODE>> *celebrity* <<DSCODE>> se hace mayor, puede tener escándalos en su vida, puede dejar de ser el número uno, <<DSOM>> o... <<DSOM>> Bueno pues ambos tienen ventajas y pueden tener inconvenientes. <<QICSA>> ¿Se pueden combinar? <<QICSA>> Estupendamente. <<QICCON>> ¿No? <<QICCON>> <<QICREP>> ¿Que qué? <<QICREP>>

S: Nada, nada

T: Como nada, nada si estás hablando.

S: Que he dicho que George Clooney no nos va a dar escándalos sino alegrías o XX

T: @ @ @ Eso está bien. Eso me gusta.

Bueno, esto es un ejemplo de una referente que yo no le conozco, no sé si le conoceréis vosotros. <<QICCON>> ¿Sí? <<QICCON>> No es una actriz famosa, no es un modelo pero <<DSRETR>> es es Estée Lauder, <<DSRETR>>

<<QICCON>> ¿no? <<QICCON>> Es elegante, lo mismo, <<DSREST>> es un poco lo mismo que... era la misma marca. <<DSREST>> Fifth Avenue, <<QICREF>> <<FACT->> <<->> ¿de quién era? <<->> <<FACT->> <<QICREF>>

S: Elizabeth Arden

T: Ah, <<DSREP>> Elizabeth Arden. Sí, sí. <<DSREP>> <<DSFIL>> Eeehhh <<DSFIL>> bueno pues Esteé Lauder con un referente que es anónimo y aquí tenemos un depósito Gasol del Banco Popular que elige un tipo muy alto. Entonces, bueno pues, más alto que Gasol... es imposible. Esta es una campaña que yo creo que... No sé si ha estado ligado a la marca mucho tiempo. Yo no lo recuerdo muy bien. Ha sido-

S: El juego de que es alto y de que te va a dar mucho interés, que es alto

T: Sí pero me refiero que no sé <<DSRETR>> si si Gasol sigue representando a la marca Banco Popular <<DSRETR>>

S: Fue una acción puntual

T: Únicamente. Más me sonaba a mí eso, pero como tampoco veo yo mucha publicidad... Esto ha sido una acción puntual. Entonces buscaron al alto, pero al alto más alto.

<<QICSA>> ¿Qué influencia ejerce o qué tipo de influencia ejercen esos grupos sociales que hemos visto: los grupos de convivencia o los grupos de referencia, pero más los grupos de convivencia? <<QICSA>> La influencia informativa.

<<DSFIL>> Eehh <<DSFIL>> sí, nos intercambiamos esa información y es esa información de la que <<DSFIL>> eehh nos fiamos. <<DSFIL>> Tienen una influencia orientadora y tienen una influencia normativa. <<DSFIL>> Eeehh <<DSFIL>> acomodamos nuestros comportamientos para obtener reconocimiento o evitar rechazos y evitar sanciones. Si entráis en el Banco Santander, <<QICDIS>> <<DESC->> <<->> ¿cómo van vestidos todos? <<->> <<DESC->> <<QICDIS>> <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿Habéis entrado alguna vez <<DSREST>> en el Banco Santander- en la ciudad financiera del Banco Santander? <<DSREST>> <<->> <<FACT->> <<QICREF>> No en una oficina, en la ciudad.

S: En la oficina sí que van con traje

S: Encorbatados

T: <<QICCON>> ¿Encorbataos? <<QICCON>> Encorbataos. No van con corbata, no, <<DSOM>> yo digo en la ciudad financiera del... [en la ciudad] financiera <<DSOM>>

S: [Sí]

S: Encorbataos

T: Van encorbataos, pero <<QICDIS>> <<DESC->> <<->> ¿de qué color es la corbata? <<->> <<DESC->> <<QICDIS>>

SS: [[Roja]]

T: <<DSREP>> Roja. <<DSREP>> Tienen que llevar corbata roja, o bueno, la mayor parte de ellos lleva la corbata roja. <<QICDIS>> <<REA+>> <<+>> ¿Por qué tienen que llevar la corbata roja? <<+>> <<REA+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Les echan si llevan...? <<->> <<FACT->> <<QICDIS>> Bueno si la llevan azul sí. Porque eso es el BBVA.

S: Es un símbolo de marca

T: <<DSREP>> Es un símbolo de marca. <<DSREP>> <<DSAB>> Me...  
 <<DSAB>> ¡Dios mío, <<QICRHET>> ¿tenemos que ir vestidos de símbolo de marca todo el día?! <<QICRHET>> <<QICSA>> ¿Tendría que ir yo con el...  
 <<DSFIL>> no sé... <<DSFIL>> vestida de doctor con el traje académico todo el día? <<QICSA>> No, hombre no, sería ridículo, <<QICCON>> ¿no?  
 <<QICCON>> <<CLMCON>>

<<DSFIL>> Eeehhh <<DSFIL>> ejerce una influencia orientadora, una influencia normativa. Eso se ve muy claramente <<DSFIL>> eeehhh  
 <<DSFIL>> <<DSREST>> en ambos- tanto en la segunda como en la tercera.  
 <<DSREST>> Ese ejemplo que también he puesto en otras ocasiones: el grupo de chicas de doce, trece, catorce años que están empezando a salir y que van, cruzan la calle y ves a cinco vestidas exactamente iguales. Cuando digo iguales quiero decir idénticas. Y cuando digo idénticas quiero decir exactamente con la misma referencia de ropa. <<QICREF>> <<FACT->> <<->>  
 ¿Nunca habéis visto eso? <<->> <<FACT->> <<QICREF>>

SS: [[S]]

T: <<QICREF>> <<FACT->> <<->> ¿Nunca lo habéis hecho incluso? <<->>  
 <<FACT->> <<QICREF>> <<DSREP>> También, también. <<DSREP>> Eso es influencia orientadora o influencia normativa porque te vas acomodando  
 <<QICSA>> ¿para qué? <<QICSA>> para obtener reconocimiento y para obtener... <<DSFIL>> eehh <<DSFIL>> sobre todo no rechazo. Y sobre todo tener también sensación de pertenencia. Entonces ejercen esos tres tipos de de <<DSFIL>> eehh <<DSFIL>> influencia: nos informan, nos orientan hacia lo que debe de ser o a los tipos de sitios a los que tenemos que ir para obtener ese reconocimiento, sobre todo para evitar rechazos. “Tío, ¡qué camisa más horrible llevas!” “ <<QICIND>> ¿Dónde te has comprado esos pantalones? <<QICIND>> ” Entonces automáticamente esos pantalones van directamente a la basura. Te los ha podido comprar tu madre pero van vamos van a la última percha de detrás el armario. Lo último que quieres es que alguien te diga y

vamos si eso una chica se lo dice a un chico muchísimo peor. Por lo tanto si vamos todos vestidos más o menos igual, y vamos a los mismos sitios <<DSFIL>> uuhmm <<DSFIL>> y la influencia por supuesto de identificación o de pertenencia que hemos visto en varios anuncios. En el de Mahou, en el de Heineken... Bueno, me quedo con los que hemos visto recientemente. Los repito casi para todo.

<<CLMCON>> <<DSFIL>> Eeehhh... <<DSFIL>> <<QICREP>> ¿Qué? <<QICREP>>

S: Nada, nada

T: <<QRCAS>> ¿Esto no se puede contar ya? <<QRCAS>>

S: ...Le gusta mucho George Clooney

T: Que le gusta mucho George Clooney. Sí, me tiene sorprendida a mí George Clooney, que siga gustando a la gente incluso tan joven. Sí.

S: Mejora con la edad

T: <<DSOM>> Ya, es curioso cuando... <<DSOM>>

S: ... Y de joven era feísimo

T: No, no lo sé... Yo no tengo claro. <<QRCAS>> ¿Cuándo una persona empieza a ser mayor? <<QRCAS>> <<DSREP>> Los jóvenes, los jóvenes <<DSREP>> <<QRCAS>> <<DSOM>> ¿hasta qué edad...? <<DSOM>> Los jóvenes pueden llegar ¿hasta...? <<QRCAS>>

S: Treinta

T: Hasta treinta. <<DSOM>> O sea a partir de treinta uno ya... <<DSOM>> <<DSFIL>> uuuhhhmmm <<DSFIL>> joven joven...

SS: (overlapping)

T: Claro pero es que George Clooney tiene cerca de sesenta y le siguen viendo todavía <<DSRETR>> con con cierto atractivo, <<DSRETR>> pero ¡si es como vuestro abuelo!

S: No sé, díselo a él

T: No, yo no digo nada. Yo no digo ni que sí ni que no, ni blanco ni negro. Yo digo que es una cosa que me sorprende. Porque claro, que consideréis mayor a gente que está por encima de treinta, pero a este señor que tiene casi todavía cerca de sesenta... lo podéis encontrar que tenga cierto encanto

S: Yo no sé lo que tiene tampoco

T: <<DSREP>> No sé, no sé. <<DSREP>> Si se lo pregunté a mi hija de dieciocho, digo esto puede- debe de ser mentira y me dijo que sí: “pues está bien, mamá. Pues es verdad, es un señor atractivo” Ella por lo menos me dijo señor. @@@ Entendía que era un señor. <<CLMCON>>

<<DSFIL>> Eeehhh... <<DSFIL>> a ver... cada vez tienen más fuerza los grupos sociales, a la hora de sobre todo hablar de las marcas. De estos esos doscientos millones de estadísticas que generalmente pues no sé si son verdad... Dicen que por cada comentario positivo o que se genera de una marca, hay como diez comentarios negativos. Cuando alguien está descontento por algo, tiende a transmitirlo mucho más que aquellos que están satisfechos. Parece que el hecho de estar satisfecho es algo que damos por sentado. <<DSFIL>> Eeehhh <<DSFIL>> pero hoy en día, el hecho de <<DSFIL>> eeehhh <<DSFIL>> de dar nuestra opinión tiene <<DSREST>> una- tiene repercusiones distintas. <<DSREST>> Si entramos en una red social y ponemos nuestro comentario, eso tiene una repercusión muy superior a la podía tener hace varios años. La gente habla de las marcas, pero podemos hablar de las marcas en positivo o en negativo. Cuando hacemos comentarios si queremos ir a TripAdvisor <<QICSA>> ¿qué es lo que estamos buscando? <<QICSA>> Comentarios positivos del sitio que hemos elegido, <<QICCON>> ¿no? <<QICCON>> Queremos ir a tal restaurante, voy a ir a TripAdvisor <<DSRETR>> a ver que es lo que... Lo que estamos buscando son muchas estrellas, <<DSRETR>> pero en cambio cuando no estamos contentos con un servicio, con un producto, <<QICREF>> <<FACT->> <<->> ¿lo ponemos? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> ¿Lo escribimos? <<->> <<FACT->> <<QICREF>> <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿Escribís vosotros: vuestras quejas, vuestros descontentos? <<->> <<FACT->> <<QICREF>>

S: Si son muy... si no te ha gustado nada, nada, nada, yo sí lo escribo

T: <<QICREF>> <<FACT->> <<->> ¿Dónde ponéis vuestros comentarios? <<->> <<FACT->> <<QICREF>> Si es de un restaurante... <<DSFIL>> eeehhh <<DSFIL>>

S: En Amazon también

T: <<DSREP>> En Amazon. <<DSREP>>

S: ... XXX me pareció carísimo y yo escribí un comentario

T: Un comentario malísimo también. Quejándote. <<DSOM>> De esos que pueden ver el resto de los- <<DSOM>>

S: ...XXX

T: Jamás. <<CLMCON>> Por tanto los <<DSSR>> aspectos comunicat-  
 <<DSFIL>> eehh <<DSFIL>> negativos <<DSSR>> se comunican más y  
 hacen más daño que los aspectos positivos. Los receptores damos más  
 credibilidad a los comentarios negativos que a los comentarios positivos. Los  
 comentarios positivos escritos en un blog los ponemos en cuarentena. “Esto...  
 me mosquea a mí... demasiao bueno” “Será mentira que sea zumo de naranja  
 a pesar de que pone que es zumo de naranja. Yo esto no me lo creo”  
 <<DSRETR>> Hacemos, damos, damos mucho más crédito a aquella  
 información que es negativa. <<DSRETR>> Hoy en día ojo con la  
 comunicación sobre las marcas muy condicionada y muy influenciada pues por  
 nuestros amigos, por nuestros colectivos pero también dan salida a través de  
 las redes... <<DSFIL>> uuhmm <<DSFIL>> <<DSREST>> se convierten- se  
 pueden convertir en virales, <<DSREST>> <<DSOM>> es decir... <<DSOM>>  
 y eso las marcas tienen que tener mucho cuidado. Hay que tener contento al  
 consumidor. Con lo cuál, <<QICREF>> <<EXPL+>> <<+>> ¿qué puede hacer  
 Don Simón por ti para convencerte que es zumo de naranja cien por cien y lo  
 puedas poner en un blog? <<+>> <<EXPL+>> <<QICREF>> <<QICREF>>  
 <<OPIN->> <<->> ¿Te pueden llevar a la fábrica para que hables bien de la  
 marca? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Cuándo  
 te dejarás convencer? <<->> <<OPIN->> <<QICREF>> Dentro de unas semanas  
 sale la noticia de que están en la cárcel porque era mentira. No, no lo creo.

<<CLMSS>>

<<CLMMAN>> <<DSFIL>> Eeehh <<DSFIL>> chicos, lo vamos a dejar aquí.  
 Donde íbamos.... Donde voy con la otra clase. Más o menos quiero llevarlas a  
 la par. Ellos hablan mucho más que vosotros, así que las clases en este grupo  
 son más cortas.

<<DSFIL>> Eehh <<DSFIL>> <<DSAB>> ¿habéis...? <<DSAB>> ¡Ay!  
 <<QRCPR>> ¿Vemos el anuncio de Navidad? <<QRCPR>>

S: Sí

T: Tengo que volver a entrar otra vez. <<QICREF>> <<FACT->> <<->> ¿Lo  
 habéis visto? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->>  
 ¿Este es el de este año? <<->> <<FACT->> <<QICREF>> No lo he visto yo.

S: Es horrible

T: <<QICCON>> ¿Es? <<QICCON>> <<QICCON>> ¿Horrible? <<QICCON>>

S: Sí

S: Tremendo

T: <<DSREP>> Tremendo <<DSREP>> <<QICREF>> <<EXPL+>> <<+>> ¿de  
 qué? <<+>> <<EXPL+>> <<QICREF>>

S: XXX

T: A ver... Pero... <<QICREF>> <<META+>> <<+>> ¿en qué sentido? <<+>>  
<<META+>> <<QICREF>> ¡No se oye! Ah, sí se oye <<CLMMAN>>

<<CLMMAT>> (Commercial being played)

T: <<DSFIL>> Eeehhh <<DSFIL>> Vale. Pppfff <<QICCON>> ¿este es el  
anuncio de este año? <<QICCON>>

S: Sí

<<CLMCON>> T: <<QICREF>> <<OPIN->> <<->> ¿Os gusta? <<->> <<OPIN->>  
<<QICREF>>

SS: [[No]]

T: Pero <<QICREF>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>>  
<<QICREF>> Es muy navideño

S: No es el típico de Navidad como el de otros años. Yo creo...

T: El año pasao, <<QICREF>> <<EXPL+>> <<+>> ¿qué qué transmitía? <<+>>  
<<EXPL+>> <<QICREF>>

S: ...El año pasao era la fábrica de los sueños

T: Es verdad, que habían vuelto a la fábrica de los sueños. <<CLMCON>>  
<<CLMMAN>> Los vemos el próximo día, que haya un poco más de aforo,  
espero, el martes que viene. Y vamos a ver la historia, sí. <<CLMMAN>>  
<<QRCPR>> <<DSREST>> ¿Tenéis- subiste alguno del calvo? <<DSREST>>  
<<QRCPR>>

S: Del calvo uno, del año pasao y este

<<CLMCON>> T: Hubo uno en medio. Hubo otra campaña en medio.  
<<QICCON>> ¿Bastantes? <<QICCON>>

S: Hubo uno con las chicas de natación sincronizada

T: <<QICREP>> ¿Qué? <<QICREP>>

S: ... El de las chicas de natación sincronizada.

T: De ese no me acuerdo. <<QICCON>> ¿De lotería las chicas de natación  
sincronizada? <<QICCON>>

S: Esa era de Freixenet

SS: (overlapping)



T: <<DSREP>> Ese era de Freixenet, <<DSREP>> claro. Es que esto parece un poco las burbujas de Freixenet, <<QICCON>> ¿no? <<QICCON>> Bueno, no parece, estaba pensando quién eran las burbujas. <<DSREST>> Estaba... Sino... trato de recopilarlos yo... traer uno de los del calvo. <<DSREST>> Os los encargo a vosotros mejor, se me va a olvidar sino. El calvo, bueno buscarlo, mirarlo por los años.

S: Estuvo hasta el 2008

T: Hasta al 2008...

S: ... En el 2008 hay anuncio del calvo

T: Puede ser. Pero luego está 2009, 2010, 2011 y 2012

S: ... 2012 es el que han hecho de la fábrica de los sueños

T: Ese sí, sí. Hubo otro anterior de la fábrica de los sueños y por ahí hubo otros tres años. El calvo igual llevo un poquito más tarde, <<QICCON>> ¿no? <<QICCON>> Llegó hasta un poco antes quiero decir.

S: ... No sé yo creo que la última vez que lo he visto fue en el 2008

<<CLMCON>> <<CLMMAT>>

<<CLMMAN>> T: Bueno, <<DSRETR>> buscar buscar los... buscar las... buscarlos <<DSRETR>> <<CLMMAN>>

## 9.4.8. Lecture 4: Comportamiento del Consumidor

Date: November 28th

# students attending: 15

**<<CLMMAN>>** T: **<<QRCPR>>** ¿Estáis? **<<QRCPR>>** **<<QRCPR>>** ¿Habéis subido muchos ejemplos? **<<QRCPR>>** Antes de empezar, os quiero pedir un favor, supongo que esto lo hacéis para todo el resto de las asignaturas. Nos han mandado el link para que evaluéis a los profesores en docencia. Entonces **<<DSFIL>>** eehh **<<DSFIL>>** es cuestión de un minuto **<<DSFIL>>** eehh **<<DSFIL>>** por cada profesor. Entonces cuando ya hayáis completado todos la la nota, ya pondré yo las mías. **<<DSOM>>** Si veo que no están completas... **<<DSOM>>**

S: @@

T: No, ponerlas por favor **<<DSOM>>** porque sino no nos evalúan y... **<<DSOM>>** si creo que tiene que haber un mínimo de quince personas o algo así. Entonces, dedicarle un segundito. Esto, leer esto con atención

S: XXX

T: No, creo que quince. Creo que quince. Eh? Bueno no sé, cada año cambia. El año pasao eran quince. Luego hay un grupo entero que no entró y bueno pues simplemente no tengo la evaluación. Unas son mejores, otras son peores. Pues.... Nada. **<<DSOM>>** Vosotros... os lleva un minutito. **<<DSOM>>** **<<QRCPR>>** ¿En el resto de las asignaturas vais al aula de informática, vienen aquí, lo hacéis vosotros? **<<QRCPR>>**

S: En casa

S: En casa

T: **<<DSREP>>** En casa. **<<DSREP>>** Nada, es que nos dan la posibilidad de que alguien venga no sé... es que no sé muy bien. O que vayamos todos al aula de informática, pero es que eso me parece ridículo. Entonces, si me hacéis el favor... yo además **<<DSFIL>>** eeehh **<<DSFIL>>** no voy a saber **<<DSFIL>>** eeehhh **<<DSFIL>>** si lo habéis hecho o no hasta final de curso, pero por favor hacerlo, **<<QICCON>>** ¿vale? **<<QICCON>>** Tenéis el link, no tenéis más que pinchar aquí y os entráis en el link.

Bueno pues **<<QRCPR>>** ¿qué habéis subido hoy? **<<QRCPR>>** A ver... **<<DSOM>>** ¿Qué...? **<<DSOM>>** Martes. **<<QRCPR>>** ¿Estos los vimos?

<<QRCPR>> Alejandra, Óscar, huy, huy, huy... ¡cómo va decayendo el ánimo! Natalia... O sea ¡no habéis subido nada! Pedro solamente.

S: Ese es del otro día

T: <<DSREP>> Este es del otro día también. <<DSREP>> Este no lo visto, <<QICCON>> ¿no, Pedro? <<QICCON>> Este lo has subido tú hoy.

S: XXX

T: Si. <<QICREF>> <<FACT->> <<->> ¿Cuál? <<->> <<FACT->> <<QICREF>> <<QRCPR>> <<->> ¿El primero o el segundo? <<->> <<QRCPR>> <<QRCPR>> <<->> ¿Cuál quieres que abramos? <<->> <<QRCPR>>

S: ... Me da igual

T: Te da igual pues abrimos este. <<CLMMAN>>

<<CLMMAT>> Y lo traías como ejemplo <<QICREF>> <<FACT->> <<->> ¿de qué? <<->> <<FACT->> <<QICREF>>

S: ...Como una influencia

T: <<DSREST>> Como un grupo de... como una influencia, <<DSREST>> <<QICCON>> ¿no? <<QICCON>> Carlos Herrera. <<QICDIS>> <<FACT->> <<->> ¿Quién es Carlos Herrera? <<->> <<FACT->> <<QICDIS>>

S: ... Un periodista

T: <<DSREP>> Es un periodista. <<DSREP>> De reconocido... prestigio.

S: ...Sí

T: <<DSREP>> Sí. <<DSREP>>

(Commercial being played)

T: Si nos lo dice Carlos Herrera, <<QICCON>> ¿no? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> ¿Qué os ha parecido? <<+>> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Es un buen referente? <<->> <<OPIN->> <<QICREF>> <<QICDIS>> <<FACT->> <<->> <<DSRETR>> ¿Car- Carlos Herrera <<DSRETR>> tiene que ver con las sopas? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿Es italiano, es...? <<DSOM>> <<->> <<FACT->> <<QICDIS>> <<DSSR>> ¿Con las pastas? ¿Con la pasta? <<DSSR>>

S: No, [pero...]

T: [No tiene nada] que ver. Lidia me mira con una cara @ @ @

S: ... es algo parecido a lo del otro día con Matías Prats

T: Sí, <<QICCON>> ¿no? <<QICCON>>

S: ... Como es un hombre fiable, que da noticias, se supone que no miente

T: Se supone que... sí. Bueno se supone, se supone que no miente. Eso me ha gustao. Vale, Si, es una persona que hace un programa. Siempre habla de cocina, <<QICCON>> ¿no? <<QICCON>> o a mí me suena, <<QRCAS>> ¿no le gustan mucho los platos y las cosas de cocina o eso me lo he inventado yo? <<QRCAS>> (..2) Me lo he podido inventar, <<QICCON>> ¿no? <<QICCON>> Entonces bueno, simplemente es que es un locutor, una persona conocida que tiene cierta tendencia y eso lo utiliza Pastas Gallo para anunciar <<DSRETR>> su su marca. <<DSRETR>> Y he visto que hay otro, <<QICCON>> ¿no? <<QICCON>> de Imanol Arias.

S: De Gaes

T: <<QICREP>> ¿Quién es? <<QICREP>>

S: ...Gaes

T: ¡Ah este es de Gaes! Bueno pues Imanol Arias hace un anuncio <<DSFIL>> eehhh <<DSFIL>> recomienda algo en Gaes.

(Commercial being played)

T: Debe ser pa sordos @ @ @ Lo repite todo. Bueno <<DSFIL>> eehh <<DSFIL>> Imanol Arias recomendando <<DSFIL>> eehh <<DSFIL>> Gaes. Bueno <<DSFIL>> eehh <<DSFIL>> son claros referentes por distintos motivos, pero... ambos pueden generar confianza en la marca. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Seguro? <<QICCON>> (..2) No tenéis que pasar por Gaes, <<QICCON>> ¿no? <<QICCON>> No, <<DSFIL>> eeehhh. <<DSFIL>> Esta mañana comentábamos en el grupo de inglés <<DSFIL>> eehh <<DSFIL>> hasta qué punto... <<DSFIL>> bueno pues <<DSFIL>> nos fiamos <<DSREST>> de los grupos... de los grupos de información <<DSREST>> que nos transmiten a los demás y la verdad es que <<DSRETR>> no no se me había ocurrido, <<DSRETR>> pero efectivamente <<DSFIL>> eehh <<DSFIL>> Twitter es uno de los medios de comunicación en este momento en el que más opiniones se transmiten. Y <<DSFIL>> eeehhh <<DSFIL>> <<QICSA>> ¿nos fiamos de ellas? <<QICSA>> <<DSFIL>> Uuhmmm <<DSFIL>> bueno hasta cierto punto nosotros optamos por seguir a unas personas y no a otras. <<DSREST>> Con lo cual... además digamos que eso es un ejercicio activo de yo voluntariamente quiero seguir los comentarios que hace... <<DSALL>> quien sea. <<DSALL>> <<DSREST>> <<CLMCON>> <<QICREF>> <<FACT->> <<->> ¿A quién seguís en Twitter? <<->> <<FACT->> <<QICREF>> (..2) <<QICREF>> <<FACT->> <<->> ¿Tenéis

Twitter? <<->> <<FACT->> <<QICREF>> (..2) <<QICREF>> <<FACT->> <<->>  
 ¿Quién tiene Twitter? <<->> <<FACT->> <<QICREF>> @ <<QICREF>> <<FACT->>  
 >> <<->> <<DSREP>> ¿A quién seguís en Twitter? <<DSREP>> <<->> <<FACT->>  
 >> <<QICREF>>

S: Periódicos de tirada nacional, por ejemplo

T: Los periódicos y por lo tanto, bueno pues tenemos la noticia en el instante en el que se produce. <<QICSA>> ¿Todos los periódicos o algunos periódicos? <<QICSA>> Algunos periódicos, <<QICCON>> ¿no? <<QICCON>> El diario o los diarios pues que <<DSFIL>> eeehhh <<DSFIL>> con los que más afinidad tenemos. Lógicamente tendréis Expansión, El Economista así para las noticias económicas y financieras. No, no exactamente no. No. <<QICREF>> <<FACT->> <<->> ¿Qué más páginas seguís? <<->> <<FACT->> <<QICREF>> Los periódicos está bien. Esta mañana me han dicho que a los futbolistas. Sí, <<QICCON>> ¿no? <<QICCON>>

S: Famosos, cantantes

T: A famosos y a cantantes.

S: A futbolistas

T: <<DSREP>> A futbolistas. <<DSREP>> <<QICCON>> ¿Tú también sigues a futbolistas? <<QICCON>> <<QICCON>> ¿Ah sí? <<QICCON>> Me ha parecido... Bueno, me parece curioso. La verdad es que yo también me puedo sorprender porque <<QICREF>> <<OPIN->> <<+>> ¿qué pueden decir interesante los futbolistas? <<+>> <<OPIN->> <<QICREF>> Es una pregunta que hacía esta mañana pero es por mi propia ignorancia <<DSFIL>> eh. <<DSFIL>> A ver si vosotros me abríis un poco de luz <<DSFIL>> eeehhh <<DSFIL>>

S: El día a día

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...El día a día

T: <<DSREP>> El día a día. <<DSREP>> Pero... <<QICREF>> <<FACT->> <<+>> ¿a qué hora se levantan o qué? <<+>> <<FACT->> <<QICREF>> No sé <<QICREF>> <<EXPL+>> <<+>> <<DSOM>> ¿qué...? <<DSOM>> <<+>> <<EXPL+>> <<QICREF>> No, yo lo pregunto totalmente en serio. <<DSRETR>> La la las noticias están plagadas <<DSRETR>> de noticias sobre futbolistas. El Marca es el diario <<DSFIL>> eeehhh <<DSFIL>> el diario <<DSFIL>> eeehhh <<DSFIL>> el diario con más tirada en España. No solamente de los deportivos, sino el que tiene más tirada y por supuesto más audiencia. Más audiencia. Es el más visitado en la web con no sé, varios cientos mil de millones de páginas cada día. Bueno, digo más o menos. No sé si son cientos

de miles de millones, pero vamos, millones de páginas sí. Y además les seguís en Twitter. Óscar, por fa, dímelo. No sé. Alba, Alba.

S: Los partidos

S: Sí, pues...

T: Sobre los partidos

S: ... Los seguidores, está bien. Por ejemplo tú le recomiendas algo a alguien [XXX] Así están como más cercanos al que le sigue

T: [Claro] Aja

S: ...En plan "Hoy ha visitado un colegio de no sé qué" y ponen la foto. [XXX] Para estar más cerca con sus seguidores reales

T: [Ya] Ya. Ellos como imagen yo puedo entender que utilicen Twitter, quería ver vosotros como consumidores qué tipo de uso hacéis de de Twitter, es decir qué tipo de información seguís en esos personajes interesantes.

S: También comentan su vida fuera de los deportes. De hecho antes de que existiera Twitter y las redes sociales siempre se podía criticar al jugador de lo que hacía fuera del campo porque como no se [sabía] lo que podía hacer. Y claro si por ejemplo se iban de fiesta... pues cada jugador pone lo que hace en su vida. Que te lo puedes creer o no pero...

T: [Ya] Pone lo que pone de su vida diaria. Y <<QICREF>> <<OPIN->> <<->> ¿eso es interesante? <<->> <<OPIN->> <<QICREF>> O sea es como el Hola de los futbolistas.

S: Sí

T: <<QICCON>> ¿Es eso? <<QICCON>> <<DSREP>> Vale, vale, <<DSREP>> bueno. Y más ya están los diarios, bueno pues a mí puedo entender que se siga un diario. Lo de los futbolistas, me cuesta más entenderlo pero lo voy encajando, y <<QICREF>> <<FACT->> <<->> ¿qué más seguís? <<->> <<FACT->> <<QICREF>>

S: A humoristas

S: Amigos

T: <<QICREP>> ¿A? <<QICREP>>

S: ... Humoristas

T: <<DSREP>> A humoristas. <<DSREP>> Bueno, pues hombre, para pasar un buen rato, contar chistes, pues puede estar bien <<QICREF>> <<FACT->> <<->> ¿y qué más, perdón? <<->> <<FACT->> <<QICREF>>

S: A compañeros y amigos

T: <<DSREP>> A compañeros y amigos. <<DSREP>> <<DSOM>> Que hablan sobre... <<DSOM>>

S: XXXX cuatro o cinco futbolistas de XXX. Igual

T: Ya. Es lo mismo. Y <<QICREF>> <<FACT->> <<->> ¿no seguís a ningún presidente de alguna compañía, <<DSOM>> no presi- no, <<DSOM>> no al presidente al <<DSFIL>> no sé <<DSFIL>> al CEO de Facebook, <<DSRETR>> al pre- al presidente de Coca Cola? <<DSRETR>> <<->> <<FACT->> <<QICREF>>

S: Por ejemplo a Obama, políticos

T: A políticos

S: ... Así noticias... actuales

T: Sí. Uuuhmm uuuhhmm. <<QICREF>> <<FACT->> <<->> ¿Y presidentes de compañías y noticias de compañías y sobre empresas no? <<->> <<FACT->> <<QICREF>>

S: Al de Apple. A... Es que ahora mismo no sé cómo se llama

S: Steve Jobs

S: ... No al otro, al de ahora. ¡A Steve Jobs dice!

S: ... Es que no sé cómo se llama el de ahora

T: @@@ <<DSREP>> Vale. Vale. <<DSREP>> De acuerdo. Bueno pues a empezar a seguir a algún futbolista. A ver qué nos cuenta... <<CLMCON>>

<<CLMMAN>> <<DSFIL>> Eeehhh <<DSFIL>> seguimos entonces. Quedan muy pocas semanas de clase. Vamos, de hecho, queda tres semanas de clase. <<DSFIL>> Eeehhh <<DSFIL>> ya, bueno, esto no estaba previsto (referring to the slide in the presentation) enseñarlo así. Horror y pavor. El examen es el día diez de enero. Vale, pues nada, lo dejamos así. <<DSFIL>> Eeehhh <<DSFIL>> el día doce vamos a hacer otro seminario. <<DSFIL>> Eeehh <<DSFIL>> <<DSREST>> os voy a dar- bueno, a ver vamos a hacer otro caso práctico, <<DSREST>> muy similar, de hecho lo tenéis ya colgado, muy similar al que hicimos la otra vez. <<DSREST>> Podéis- tenéis dos alternativas: <<DSREST>> o bien elegís vosotros la marca o <<DSRETR>> la la campaña de publicidad que quer- sobre la que queráis trabajar o si no tenéis ninguna idea, <<DSRETR>> os la asigno yo. <<QICSA>> ¿Eso qué quiere decir? <<QICSA>> Que lo uno o lo otro.

S: Depende de lo que elijas @ O sea es como el último

T: Va a ser ahora ya con todo, <<DSRETR>> con todo el ma- el mayor detalle posible <<DSRETR>> hablar de la conducta del consumidor. Ahora es el director general de la compañía el que os llama para que expliquéis cuál es vuestra estrategia de marca de producto y de comunicación. Pero sobre todo basándoos en todos los aspectos relativos al consumidor, a su conducta, cuáles son sus motivaciones versus la competencia. Toda aquella información que podáis obtener de una marca y de un producto con respecto a la conducta del consumidor. <<QRCPR>> ¿Queréis buscar vosotros? <<QRCPR>>

<<DSREP>> Si vais a buscar vosotros, si vais a buscar vosotros <<DSREP>> una campaña que os haya chocado últimamente, de esas que veis por Twitter <<DSFIL>> eehhh <<DSFIL>> podéis utilizarla. Buscar una que os de juego para analizar la conducta del consumidor. Hay veces que las campañas son tan absolutamente fantásticas o tan surrealistas que pueden ser muy originales y muy notorias pero no hay quien las descodifique porque hay campañas que no se entienden. Entonces tratar de buscar alguna que tenga digamos miga a la hora de analizar la conducta del consumidor. <<QICCON>> ¿De acuerdo?

<<QICCON>> Entonces lo que he subido <<DSRETR>> ha sido un pequeño <<DSCIR>> un pequeño <<DSRETR>> <<DSCODE>> *briefing* <<DSCODE>> <<DSFIL>> eehhh <<DSFIL>> una pequeña historia, una especie de pequeño guión, <<DSCIR>> tampoco tenéis porque seguirlo al pie de la letra, habrá algunas campañas que den para incidir más en un tema concreto y hay algo más <<DSFIL>> de no sé de <<DSFIL>> marketing sensorial, hay otras que <<DSFIL>> no sé <<DSFIL>> que harán más referencia a los grupos sociales o a los tipos de recomendación, habrá otros <<DSRETR>> que que se pueda explicar más <<DSRETR>> cuáles son las motivaciones de compra del consumidor. Hombre esto es un coche <<DSREST>> pero en realidad la motivación no es la motivación de transporte lo que mueve al consumidor a comprarse un Ferrari rojo, <<DSREST>> sino que está más relacionado con otro tipo de motivaciones en la escala de Maslow. <<DSREST>> Pues bueno qué- cosas que os puedan dar más lugar a hablar más de un tema que de otro. <<DSREST>> <<QICCON>> ¿Sí? <<QICCON>>

S: ¿La campaña tiene que ser relativamente nueva?

T: Uuuuhhhmmm no

S: ... ¿No tiene por qué?

T: A ver <<QRCPR>> ¿qué es nuevo para ti? <<QRCPR>>

S: ... Que sea por ejemplo de este año o...

T: Puede ser del 2012

S: ... Por ejemplo si buscamos una campaña de Nike de hace ocho años...



T: Yo creo que si es de hace ocho años posiblemente ya sea antigua, <<DSOM>> ya tendrá algún otro tipo de pega que... <<DSOM>> Vosotros podéis hacer lo que queráis si la queréis elegir. Que no encontráis o que no sabéis el- por donde salir, yo os asigno <<DSRETR>> un una campaña <<DSRETR>> que yo creo que os puede dar juego a hablar con más o menos creatividad. Yo creo que sobre las que trabajasteis el otro día, no sé si alguien tuvo algún problema. Pero con creatividad yo creo que se puede hablar de las campañas. <<QICCON>> ¿Sí? <<QICCON>> Bueno, pues eso el día doce. De la semana del diecisiete al diecinueve, lo que vamos a hacer es un repaso de toda la asignatura. No sé si puedo exponer yo algún caso, cómo lo veo, cómo lo explicaría, porque en realidad este mismo trabajo es en lo que va a consistir después el examen. O sea que esto será oral y el examen será escrito, pero es lo que voy a hacer en el examen. <<DSREST>> Os pondré una serie de preguntas relaciona- amplias, muy amplias, relacionadas con algún aspecto de la conducta del consumidor <<DSREST>> y referida a algún aspecto publicitario o a un producto. <<QICCON>> ¿Vale? <<QICCON>>

S: Una pregunta la semana de enero que creo que el jueves nueve, creo que hay clase ¿o no?

T: <<QRCPR>> ¿Cómo que el jueves nueve? <<QRCPR>> <<QRCPR>> ¿Hay clase? <<QRCPR>>

SS: (overlapping)

T: <<QICCON>> ¿Ah sí? <<QICCON>> <<DSOM>> Yo pensaba que <<DSREST>> después- a la vuelta de Navidad ya no había...<<DSREST>> <<DSOM>>

S: Supuestamente, porque son lunes y martes y el ocho y el nueve que son miércoles y jueves que está establecido como período lectivo. Y el diez ya empiezan los exámenes.

T: No, <<DSOM>> pues ese día... <<DSOM>> Bueno, si venís vosotros, vendré. Si no venís vosotros, no vengo. O sea que ya sabéis el camino. No, yo no contaba con que hubiese clase después, pero es verdad, tienes razón porque los exámenes empiezan... <<QRCPR>> ¿el día diez? <<QRCPR>>

S: Sí

SS: (overlapping)

T: El nuestro además es el primero porque es a las nueve de la mañana. O sea que será el primer examen que tengáis. Bueno...vale, pues el examen es el día diez de enero donde digan en la en la web el Aulario, no sé dónde. Tenéis que mirarlo, yo haré lo mismo, no vaya a ser que lo cambien en el último momento. <<DSOM>> Prefiero no decir dónde es porque... <<DSOM>> <<QICCON>> ¿de

acuerdo? <<QICCON>> Bueno pues el día doce presentáis, subís el trabajo, lo podéis subir hasta el día doce creo que es hasta las... <<DSREP>> lo he puesto hasta las doce del mediodía. Hasta el día doce a las doce del medio día. <<DSREP>>

Vale, <<QICCON>> ¿alguna otra cosa? <<QICCON>> <<DSOM>> ¿Algún otro ejemplo así que...? <<DSOM>> <<DSOM>> Ay, bueno, estoy yo...

<<DSOM>> <<QRCPR>> ¿Algún otro ejemplo que queráis traer que no lo hayáis subido al campus pero que se os acaba de ocurrir? <<QRCPR>>

S: No

T: No. Bueno pues vamos a terminar entonces con este tema. <<CLMMAN>>

<<CLMSS>> <<QICSA>> ¿Qué fue lo que habíamos visto? <<QICSA>>

Habíamos visto el programa de Los Simpsons. Bueno, este es otro, pero yo no sé si aquí hay alguna información sobre clase social. Sí. <<DSREP>> Ese tiene un perfil algo distinto. Ese tiene un perfil algo distinto. <<DSREP>>

<<DSRETR>> Éste éste no sé muy bien de cuando es, <<DSOM>>

posiblemente sea... <<DSOM>> yo creo que éste es algo posterior, pero en cualquier caso sigue siendo relativamente antiguo. <<DSRETR>> Es el perfil de CSI. <<DSFIL>> Eeehh <<DSFIL>> <<QRCAS>> <<DSOM>> ¿cuándo dejaron de emitir CSI o siguen emitiéndolo o ya...? <<DSOM>> <<QRCAS>>

S: Siguen. Siguen

T: <<QICCON>> ¿Ah sí? <<QICCON>> Vale. Perfecto, o sea que hace mucho que no lo veo. Pero en cualquier caso esto debe de ser como del año dos mil diez o una cosa así, entonces el perfil de CSI por edad aquí ya lógicamente no son niños pequeños, sino que la mayor incidencia de personas <<DSRETR>> que ve- que ven o que veían en este momento CSI, <<DSRETR>> se colocaba en un rango de edad de cuarenta y cinco a sesenta y cuatro años, es decir, gente más bien mayor. Y aquí lo que pasa es que no pone el día de la semana o cuando era, pero <<QICREF>> <<FACT->> <<->> <<DSRETR>> ¿a qué hora a qué hora emitían CSI? <<DSRETR>> <<->> <<FACT->> <<QICREF>>

<<QICREF>> <<FACT->> <<->> ¿Como a las diez de la noche? <<->> <<FACT->> <<QICREF>>

S: Sí

T: <<QICREF>> <<FACT->> <<->> ¿De? <<->> <<FACT->> <<QICREF>>

S: ...Diez diez y media

T: <<DSREP>> A las diez, diez diez y media. <<DSREP>> Bueno pues es un horario mucho más de noche con lo cual niños de cuatro a doce años, bueno hay un cinco por ciento <<DSFIL>> uuhmm <<DSFIL>> <<DSOM>> pero no el catorce o el trece y pico que había en... <<DSOM>> <<DSFIL>> Eeehhh

<<DSFIL>> éste es el <<DSCODE>> *split* <<DSCODE>> entre hombres y mujeres. Los hombres seguían siendo el cuarenta y tres por ciento. Hay más mujeres que hombres que veían CSI, pero por clase social, <<QICDIS>> <<FACT->> <<->> ¿qué tipo de clase social ve <<DSSR>> los... CSI? <<DSSR>> <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Más la clase media alta, media media, media baja? <<->> <<FACT->> <<QICDIS>> (...3) Es para todos, <<QICCON>> ¿no? <<QICCON>> Igual que Los Simpsons. <<QICSA>> ¿O Los Simpsons no es para todos? <<QICSA>> Yo diría que Los Simpsons es para todo el mundo menos para los niños de cuatro a doce años, si me llevas al extremo. <<DSOM>> Son dibujos animados, pero no son unos dibujos animados... <<DSOM>> Es un poco como Mafalda, <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> que... que es muy divertido <<DSRETR>> <<DSOM>> pero lo entiendes más si... <<DSOM>> <<QICDIS>> <<FACT->> <<->> ¿Este quién lo ve más: clase social alta, media media, media baja? <<->> <<FACT->> <<QICDIS>> (.1) Bueno, éste... sí, <<QICSA>> <<DSRETR>> ¿por qué por qué por qué este programa puede tener este pico distinto? <<DSRETR>> <<QICSA>> <<DSFIL>> Eehh <<DSFIL>> esto es la clase alta y media alta un diez por ciento, clase media un trece por ciento, clase baja y media baja un diez coma cinco por ciento. Esto es un programa por la noche, el otro era un programa de medio día. Éste posiblemente se acerque más al porcentaje <<DSFIL>> no sé <<DSFIL>> de la población que pueda estar viendo la televisión. Hay más de clase media, <<DSRETR>> es casi la mitad de... la mitad de la población. <<DSRETR>> Sin embargo en casa, dentro del rango de amas de casa, niños pequeños y... <<DSFIL>> eeeehhh <<DSFIL>> y <<DSREST>> eran personas mayores, eran señores mayores <<DSREST>> por encima de sesenta y cuatro años, es decir los hombres que estaban delante de Los Simpsons viendo el programa eran personas jubiladas. Entonces por el tipo de horario posiblemente bueno pues tenía una curva, una distribución por clase social algo distinta. <<DSFIL>> Eehh <<DSFIL>> en este caso CSI <<DSFIL>> eehh <<DSFIL>> es... más un poquito más de mujeres, fundamentalmente gente más mayor y de clase social más... media. Y mirar aquí <<DSSR>> la clase social alta sin embargo- no es la clase baja, la clase baja es un poco superior a la clase alta. <<DSSR>> Pero tampoco las diferencias son así muy significativas.

Esto no sé lo que es. ¡Ah! Si, esto es que se me ha ido. <<DSFIL>> Uuhmm eehh <<DSFIL>> volviendo otra vez y por terminar el tema de la clase social <<DSFIL>> eehh <<DSFIL>> una de las características de <<DSSR>> muchos productos- bueno o de muchas personas en su conducta <<DSSR>> es el carácter <<DSFIL>> eehh <<DSFIL>> conspicuo del consumo, es decir, <<DSREST>> el enseñar lo que uno tiene los- como símbolo muchas veces de estatus, <<DSREST>> por eso <<DSRETR>> existen existen <<DSRETR>> tantísimas fraudes en las copias de marcas, sobre todo en las marcas de alto prestigio. <<QICREF>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>>

<<QICREF>> Cuando compramos un bolso... falsificado, <<QICREF>>  
 <<EXPL+>> <<->> ¿qué es lo que estamos comprando? <<->> <<EXPL+>>  
 <<QICREF>> (..2) <<DSRETR>> Estamos comprando- en definitiva estamos  
 comprando <<DSRETR>> la marca a precio de saldo porque <<QICRHET>>  
 ¿para qué? <<QICRHET>> este bolso es uno de esos que cuesta dos mil o tres  
 mil euros pero... hay muchas posibilidades de comprar imitaciones.  
 <<QICREF>> <<FACT->> <<->> ¿Habéis comprado alguna vez imitaciones de  
 bolsos falsos? <<->> <<FACT->> <<QICREF>> No me lo digáis porque es delito  
 @ Bueno, yo he entrado en esta página, la del año pasado ya no existe,  
 posiblemente sean páginas que tengas que ir volando de un sitio a otro.  
 <<DSFIL>> Eeehhh <<DSFIL>> tenemos bolsos de bolsos de Louis Vuitton  
 recién llegados, <<DSFIL>> eeehhh <<DSFIL>> los de Gucci <<DSFIL>>  
 uuhmm <<DSFIL>> a ciento treinta y dos euros, ciento sesenta y siete euros,  
 pero si alguien prefiere una imitación de Prada pues no vamos a pagar dos mil  
 o tres mil euros sino que por ciento setenta y siete, de ciento sesenta y cinco o  
 a- los Hermes, que pueden costar seis mil o siete mil euros, bueno pues los  
 podemos tener a ciento cincuenta y ocho. <<CLMCON>> <<QICREF>> <<OPIN-  
 >> <<+>> ¿Qué te parece a ti esta página? <<+>> <<OPIN->> <<QICREF>>  
 <<QICREF>> <<FACT->> <<->> ¿La conoces? <<->> <<FACT->> <<QICREF>>

S: Son carísimos esos bolsos ¡eh!

T: Como van a ser caros, son baratísimos

S: ...Son carísimos

T: <<QRCAS>> ¿Ah sí, tú los tienes más baratos? <<QRCAS>>

S: ...Sí

T: [@@@]

SS: [@@@]

S: ¿De la misma marca?

S: Iguales

T: ¡Ah sí! Los mismos, de hecho. Son éstos. Y <<QRCAS>> ¿en qué página  
 tengo que buscar? <<QRCAS>>

S: En un chino

T: <<QICCON>> ¿Esta no es la página de un chino? <<QICCON>>

S: ... Tiene que ser un chino, ¿no?

T: Yo no tengo ni idea, la verdad, yo no me he puesto a... a mirar de dónde es,  
 de dónde viene y de dónde se puede sacar, cuál es el origen. Bueno-

S: ... De todas maneras esta página web... si esto es delito ¿cómo está este página web sin censurar?

T: Eso preguntarlo al experto en páginas web. No lo sé. El año pasado encontré una y este año la fui a buscar, pinché y lógicamente el enlace ya no funciona. <<DSOM>> No sé cómo funcionan este tipo de páginas que venden... <<DSOM>> tampoco sé dónde está alojada, posiblemente no estará en España. <<DSOM>> Qué sé yo, dentro de seis meses... <<DSOM>> yo de esto no entiendo. El caso, yo lo que entiendo sí es de bolsos porque compramos un bolso de... Hermés por ciento setenta euros y <<DSOM>> no nos vamos a Zara a comprarnos un bolso de... <<DSOM>>

S: Por el logotipo <<CLMCON>>

T: Claro porque éstos <<DSREST>> tienen- imitan el modelo <<DSREST>> e imitan el logotipo, pero <<QICSA>> ¿qué tienen el modelo y el logotipo? <<QICSA>> <<QICSA>> ¿Qué hacen? <<QICSA>> <<QICSA>> ¿Por qué compramos este tipo de cosas? <<QICSA>> <<QICSA>> ¿Por qué? <<QICSA>> Porque nos dan eso, nos dan estatus social, porque lo que proporcionan es un referente. Alguien se pone encima una marca elegante y automáticamente parece como que esa elegancia se traslada a uno mismo. Bueno, unas veces sí y unas veces no. Pero <<DSFIL>> eehh <<DSFIL>> pero <<DSREST>> en cualquier caso buscamos o actúan todas estas marcas que tradicionalmente han sido restringidas o han sido restringidas a una clase social alta, <<DSREST>> que es la que generalmente tenía un poder adquisitivo más alto, <<DSFIL>> eehh <<DSFIL>> siguen funcionando como símbolos de estatus o como referente de estatus.

<<DSFIL>> Eeehh <<DSFIL>> más cosas. No sé donde tengo yo lo que quería contaros hoy. Bueno, vimos estos ejemplos, ejemplos que van dirigidos claramente a una clase social alta. <<DSOM>> Éste no sé si... no, no se veía nada, <<DSOM>> <<QICCON>> ¿no? <<QICCON>> (Teacher changes classroom lights) <<QRCPR>> ¿Se ve algo mejor o está igual? <<QRCPR>> Bueno, es una página de diamantes. Los diamantes como <<QICDIS>> <<FACT->> <<->> ¿cuánto vienen a costar? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ... Eso valdría pasta

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Yo creo que eso vale dinero casi casi seguro

T: Esto vale dinero, claro. Graff es una marca muy muy selecta. Muy elegante. La foto lo que pasa es que no la veis por eso la iba a pasar rápido, pero es tremendamente elegante. Una persona con las manos muy cuidadas. Este es un ejemplo gráfico del anuncio que veíamos ayer de Cartier. <<DSREP>> Que es elegante, no solamente es caro, es tremendamente elegante. <<DSREP>> Es una elegancia clásica. <<DSFIL>> Uuhhmm y eeehhh <<DSFIL>> es un símbolo clarísimamente de estatus. También lo contaba esta mañana en la clase de inglés que <<DSFIL>> ehhh <<DSFIL>> también hay <<DSFIL>> ehhh <<DSFIL>> <<QICLAN>> ¿cómo se llama? <<QICLAN>> Imitaciones de Cartier pero a cinco euros. El otro día estaba en un mercadillo con mi hija y “quiero un anillo, quiero un anillo” Entonces cuando nos acercamos <<DSREST>> a un pues- a uno de los <<DSCODE>> *stands*, <<DSCODE>> de los puestitos, <<DSREST>> una chica <<DSREST>> “estas imitan- son réplicas, <<DSREST>> <<QICCON>> ¿no? <<QICCON>> réplicas. No dijo réplicas, dijo algo así como inspiraciones de Cartier y de Chanel... Entonces <<DSREST>> tenía un- a cinco euros todas las marcas. <<DSREST>> Entonces eso sí. Mi hija es sorprendente como con dieciocho años lo que le gustó fue el típico anillo de Cartier que es <<DSRETR>> un un aro... <<DSRETR>> Bueno pues algún atractivo tiene así que ahora ya en casa tenemos un Cartier a cinco euros. No deberíamos nunca haberlo hecho porque es una imitación burda, este no es de oro blanco ni de platino y de todas estas cosas.

<<DSFIL>> Eeehhh <<DSFIL>> un símbolo de estatus ha sido y ha representado siempre durante muchísimo tiempo Mercedes a pesar de que decíamos que <<DSREST>> están cambiando, están tratando de cambiar <<DSREST>> un poco la imagen de la marca. Si alguien quiere trabajar sobre Mercedes es un es un ejercicio interesante. Es decir, qué está haciendo Mercedes con su marca. <<QICREF>> <<OPIN->> <<->> ¿Os gusta? <<->> <<OPIN->> <<QICREF>> O... <<QICREF>> <<OPIN->> <<->> ¿que vais a hacerlo o que no? <<->> <<OPIN->> <<QICREF>> <<QICREP>> <<->> ¿Estabais diciendo algo? <<->> <<QICREP>>

S: No, que le estaba comentando qué anuncio era

T: Hay varios, es que hay bastantes. Es que la estrategia de comunicación entera de Mercedes está cambiando. Hay muchos modelos. Yo creo que el otro día vimos uno... no me preguntes qué modelo es, pero que costaba treinta mil o veintinueve mil y pico dólares. Que es un precio baratísimo para un Mercedes, pero todo Mercedes está cambiando, desde la línea de sus coches, hasta la comunicación de sus coches, pero siguen representando <<DSFIL>> eeehhh <<DSFIL>> a la clase social alta. Siguen siendo un símbolo de estatus. Lo que pasa que bueno pues tienen ya una competencia distinta a la que podían tener en España hace veinticinco o treinta años, donde el único coche de estatus era Mercedes. <<DSCIR>> Pero a Mercedes le había pasao lo que

le había pasao. <<DSCIR>> Era demasiada la gente que se lo compraba por pura aspiración <<DSFIL>> eehh <<DSFIL>> por lo tanto cuando eso ocurre deja de ser deja de ser ese símbolo de estatus. Bueno <<QICSA>>  
 <<DSREST>> ¿por qué compramos o por qué se compran imitaciones de marcas? <<DSREST>> <<QICSA>> Se compran imitaciones de marcas porque estamos comprando su logotipo, pero no compramos el logotipo por el logotipo, <<QICCON>> ¿no? <<QICCON>> <<QICSA>> ¿Alguien compraría un logotipo? <<QICSA>> (..1) No, sólo para revenderlo. Para hacerlo en beneficio, <<DSREST>> no compremos un logotipo- lo que estamos comprando son todos los valores y toda la imagen que tiene la marca detrás <<DSREST>> y que representa <<DSRETR>> tod- toda la imagen <<DSRETR>> que representa la marca. Por lo tanto es distinto tener un bolso de Loewe que tener un bolso de Prada <<DSOM>> que tener un bolso de... <<DSOM>>  
 <<QICREF>> <<FACT->> <<->> ¿cuáles son los que más se venden? <<->>  
 <<FACT->> <<QICREF>> (..2) No lo sabes @@@ <<DSOM>> Yo te lo pregunto a ti porque eres nuestra... <<DSOM>> tú comprabas y vendías todo, <<QICCON>> ¿no? <<QICCON>> ¿o sólo comprab-...?

S: Casi todo

T: <<DSREP>> Casi todo, <<DSREP>> está bien. Todo lo que sea legal @@

S: ... Sí, sí

T: @@ <<DSREP>> Vale, vale. <<DSREP>> Bueno, <<DSOM>> estos son tres ejemplos de bolsos o de... <<DSOM>> <<DSFIL>> eeehhh <<DSFIL>>  
 <<DSREST>> hay muchos hay marcas- casi todas las marcas de ropa  
 <<DSREST>> están también imitadas a precios absolutamente tirados.

<<DSFIL>> Eehh <<DSFIL>> este es un ejemplo de una acción promocional otra vez de Cillit Bang: un karaoke en las fiestas de algún pueblo. <<DSFIL>>  
 Uuhmm <<DSFIL>> dirigido <<QICDIS>> <<FACT->> <<->> ¿a...? <<->>  
 <<FACT->> <<QICDIS>>

S: A las amas de casa

T: <<QICREP>> ¿Cómo? <<QICREP>> <<DSREP>> A las amas de casa.  
 <<DSREP>> A algunas amas de casa. Jóvenes. <<DSFIL>> Uuhmm.  
 <<DSFIL>> Pero vamos, <<QICSA>> ¿es elegante este anuncio? <<QICSA>>  
 Más bien tirando a no, <<QICCON>> ¿no? <<QICCON>> <<QICSA>> ¿Es elegante una acción de karaoke en un sitio de un pueblo...? <<QICSA>>  
 <<QICCON>> ¿No? <<QICCON>> No, no es nada elegante, chicos. No tiene ningún glamour, no tiene nada, es más, más bien no, lo contrario. <<DSOM>>  
 Bastante... <<DSOM>>

<<CLMCON>> <<DSFIL>> Eeehhh <<DSFIL>> hay una representante en España, vosotros lo entendéis perfectamente, <<DSFIL>> eeehhh <<DSFIL>>

<<DSOM>> vamos que representa <<DSFIL>> uuhmm...<<DSFIL>>  
<<DSOM>>

S: Al pueblo

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Al pueblo

T: Uuuff dicen que representa al pueblo. No, yo querría pensar que no,  
<<DSOM>> que representa sólo a su... <<DSOM>>

S: XXX

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...Que es lo que dicen los medios de comunicación

T: Bueno, es lo que dicen los medios de comunicación, pero posiblemente no.  
<<QICREP>> ¿Eh? <<QICREP>>

S: Que esa mujer es un producto

T: <<DSREP>> Esta mujer es un producto. <<DSREP>> Dios mío de mi vida.  
Pues no, es una mujer. ¡Qué cosas decís! <<DSAB>> Hacéis unas  
afirmaciones de lo más... sentencio- <<DSAB>> <<QICCON>> ¿Sí?  
<<QICCON>>

S: Es un producto para vender, para XXX

T: <<QICCON>> ¿Eh? <<QICCON>> Hay muchos productos. Esto también es un  
producto.

S: Sí

T: <<QICREF>> <<EXPL+>> <<+>> ¿Y? <<+>> <<EXPL+>> <<QICREF>>

S: ... Si no muere

T: Pero... no no sé... yo estoy despistada. ¡Cómo va a ser un producto! Bueno  
pues es una <<DSALL>> persona <<DSALL>> <<DSFIL>> eeehhh  
<<DSFIL>> que representa <<DSALL>> algo. <<DSALL>> <<CLMCON>> La  
clase social no sólo depende del dinero, sino que depende de <<DSALL>>  
todo, <<DSALL>> <<DSRETR>> de otros otros ingredientes. <<DSRETR>>  
Pueden ser la educación, la formación, <<DSFIL>> eehh pues no sé...  
<<DSFIL>> el lugar de residencia, el tipo de profesión y todo eso está unido a  
unos valores que están bastante más <<DSSR>> arra- arre- arraigados a la  
persona o enraizados en la persona. <<DSSR>> Voy a tener que dar clase de  
Filología para hablar bien. <<DSFIL>> Eeehh <<DSFIL>> más arraigados en la  
persona, que son pues eso: la educación no se compra. Hay otras cosas que



no se compran. Y la elegancia tampoco. Fijaros la cantidad de... bártulos que han decidido ponernos encima. Podrán ser de la marca que sean, pueden ser Cartier, pueden ser Prada o <<DSOM>> pueden ser... pero pero... <<DSOM>> Bueno, por lo tanto hay muchísimas referencias a la clase social. Hay productos que no tienen por qué ir dirigidos a una clase social. No es ese su esa su estrategia de segmentación. Coca Cola, <<QICSA>> ¿a quién va dirigido? <<QICSA>> Pues va dirigido a todo el mundo. <<DSFIL>> Eh <<DSFIL>> en ese aspecto. Aquí tenemos otro ejemplo de otra marca que no estoy yo muy segura de <<DSREST>> hasta qué punto es- va dirigido a clase social alta. <<DSREST>> <<QICDIS>> <<OPIN->> <<->> <<DSREST>> ¿Dolce y Gabbana es una- va dirigido a una clase social alta? <<DSREST>> ¿O a gente que tiene dinero? <<->> <<OPIN->> <<QICDIS>>

SS: (overlapping)

T: <<QICDIS>> <<OPIN->> <<->> ¿A gente que tiene dinero o a clase sociales altas? <<->> <<OPIN->> <<QICDIS>>

SS: (overlapping)

T: A gente con dinero. <<QICREP>> ¿Eh? <<QICREP>>

S: Que la clase social no es igual no es lo mismo que la persona que tiene dinero. Los futbolistas y los...

T: Los futbolistas, los futbolistas usan <<DSREST>> bastante...con- para ir montados en el Ferrari <<DSREST>> se compran pantalones de este tipo (checking out the website of the brand) a trescientos setenta y cinco euros, doscientos noventa y cinco euros, trescientos sesenta y cinco euros. Pero las camisas por ejemplo son un poco más <<DSFIL>> eehhh <<DSFIL>> son baratas <<DSFIL>> eehhh <<DSFIL>> a cuatrocientos veinticinco euros, a cuatro cie- (Reading) "Camisa <<DSCODE>> Fit Gold <<DSCODE>> con estampado de conejos": cuatrocientos veinticinco euros. "Camisa <<DSCODE>> Fit Gold <<DSCODE>> con estampado de herramientas": cuatrocientos veinticinco euros. Si queréis un par de camisas por... cuatrocientos y trescientos, por setecientos euros vais vestidos con una camisa y un pantalón. <<DSREST>> Son marcas absolutamente- esta es una marca a mi juicio tremendamente cara para lo que ofrece <<DSREST>> porque <<QICSA>> ¿es elegante? <<QICSA>> <<QICSA>> ¿Es clásica? <<QICSA>> <<DSCIR>> Es es lo que es. <<DSCIR>> Es una marca cara definitivamente un poco rompedora <<DSOM>> y sobre todo... <<DSOM>> Ay, <<QRCPR>> ¿dónde está la publicidad de Dolce y Gabbana? <<QRCPR>> <<QICRET>> ¿Os acordáis de la publicidad que hacen Dolce y Gabbana? <<QICRET>> Es muy rebelde.

S: XXX

T: <<DSREP>> No, no, no <<DSREP>> eso era... eso no era publicidad. Eso era simplemente un catálogo, bueno o un desfile de modelos. Pero <<DSRETR>> a a Dolce y Gabbana <<DSRETR>> les obligaron a retirar una campaña de publicidad por ser tan puramente trasgresora. Aquí las tenía. No sé por qué no las tengo aquí. Está en inglés. (Teacher looking for the ad through various presentations) Esta sí es la imagen de Dolce y Gabbana: chicos posiblemente jóvenes, pijos, con mucho dinero <<DSFIL>> ehhh <<DSFIL>> usando ropa muy cara. Esta sí sería un poco la imagen de Dolce y Gabbana. Pero ¿os acordáis de la campaña de publicidad que les obligaron a retirarla? Es una imagen agresiva. Tremendamente agresiva. Y es un poco la imagen que tiene la marca. Es bastante rebelde hasta cierto punto. <<DSFIL>> Uuhhmm <<DSFIL>> es más bien pues eso para... jóvenes ricos, porque tampoco es una ropa clásica la que venden. No me imagino yo un señor montado en un Mercedes 600 vestido de Dolce y Gabbana. <<QICCON>> ¿O sí? <<QICCON>> <<QICCON>> ¿No? <<QICCON>> <<QICSA>> <<DSOM>> ¿A un futbolista en un Ferrari vestido..? <<DSOM>> <<QICSA>> Sí, bueno pues Dolce y Gabbana tiene un poco esa imagen de una marca bastante <<DSFIL>> eeehh <<DSFIL>> trasgresora por un lado, pero tiene bastante poco de símbolo de estatus, por lo tanto no va dirigida a la clase social que debería de ir dirigida en el caso en que clase social solamente <<DSRETR>> fuera fuera sinónimo de poder adquisitivo. <<DSRETR>> <<QICCON>> ¿Vale? <<QICCON>> Bueno pues algunos ejemplos.

<<DSFIL>> Eeehhh <<DSFIL>> los valores y la cultura <<QICSA>> ¿ejercen algún tipo de influencia en nuestra forma de comprar? <<QICSA>> (...2) Por descontado. Muchísimo. <<DSFIL>> Eehh <<DSFIL>> <<DSREST>> en realidad- pues los libros de español <<DSREST>> cualquier día lo tendrán que hacer también en España, en Estados Unidos, todos los libros sobre conducta del consumidor, no, <<QRCPR>> ¿cuál habéis leído, por cierto? <<QRCPR>> <<QRCPR>> ¿cuál estáis usando para estudiar? <<QRCPR>> (...3) Vale, pues cualquiera de todos esos. No habéis cogido ni un libro. Bueno, vosotros mismos. <<DSFIL>> Eeehhh <<DSFIL>> Yo os di bastantes libros o libros ingleses o americanos aunque estaban traducido al español. Y creo que os di unas cuantas referencias. En cualquier caso, lo que iba a decir es que todos los libros americanos tienen sistemáticamente un tema dirigido a las culturas y a la subcultura. <<DSREST>> Al distinto tratamiento que una misma marca o bueno o que distintas marcas tienen <<DSREST>> porque van dirigidos a distintos <<DSREST>> tipos de de <<DSFIL>> ehhh <<DSFIL>> grupos culturales o de personas que comparten distintos valores. <<DSREST>> <<QICDIS>> <<META+>> <<+>> ¿Qué son los valores cuando hablamos de valores? <<+>> <<META+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué influencia hace o qué tipo de influencia pueden ejercer los valores en nuestro en nuestra conducta como consumidor? <<+>> <<EXPL+>> <<QICDIS>> (...3)

S: Por ejemplo no comprar réplica porque es ilegal

T: Eso <<QICREF>> <<FACT->> <<->> ¿en dónde? <<->> <<FACT->>  
<<QICREF>> <<QICREF>> <<FACT->> <<->> ¿En qué cultura? <<->> <<FACT->>  
<<QICREF>>

S: ... En la nuestra

T: <<DSREP>> En la nuestra <<DSREP>> @@@ Sí.

S: ... Se supone que...

T: <<DSREP>> Se supone que <<DSREP>> no compramos réplicas, que no descargamos música, que no nos descargamos películas... Nosotros esas cosas no las hacemos en España, <<QICCON>> ¿no? <<QICCON>> Sí @@ Creencias que de que una determinada conducta <<DSREST>> es buena o- y es deseable o no. <<DSREST>> Los valores culturales además son relativamente permanentes, son profundos, están arraigados son digamos pues creencias profundas... Más que creencias son valores. <<QICRHET>> ¿Cuál es nuestro sistema de valores? <<QICRHET>> Piensa vosotros. <<QICRHET>> ¿Cuáles son tus valores y cómo se reflejan en tu vida cotidiana? <<QICRHET>> No hace falta que lo digáis. Pensar un poco cuales son vuestros valores. <<QICRHET>> ¿Se reflejan de alguna manera <<DSRETR>> en... en nuestra conducta? <<DSRETR>> <<QICRHET>> Simplemente a la hora de comer, de consumir productos de beber. Porque nosotros los españoles ni compramos réplicas, ni nos descargamos películas ni bebemos en exceso, <<QICCON>> ¿no? <<QICCON>>

S: En absoluto

T: <<DSREP>> En absoluto. <<DSREP>> Piensa cuáles son tus valores y cómo se reflejan en tu comportamiento de compra. <<QICREF>> <<FACT->> <<->> ¿Compráis muchas réplicas de marcas muy caras? <<->> <<FACT->> <<QICREF>> (...2) Bueno, <<QICREF>> <<FACT->> <<->> ¿conocéis alguna amiga que compre réplicas de marcas muy caras? <<->> <<FACT->> <<QICREF>> No conocéis a nadie tampoco. <<QICREF>> <<FACT->> <<->> ¿Conocéis a gente que compra montones de imitaciones, está constantemente descargándose música y descargándose películas? <<->> <<FACT->> <<QICREF>> Sí @@@ conocemos a la tira, vamos. Nos conocemos mucho a nosotros mismos. Bueno, que sigo, ese era un ejemplo que ha salido pero pensad en poco en eso los valores y como afectan a nuestro comportamiento de compra. <<DSFIL>> Eeehh <<DSFIL>> a la hora comprar cosas caras, <<DSOM>> a la hora de ir <<DSRETR>> a sitios, a mil <<DSFIL>> eehhh <<DSFIL>> a mil a mil.... <<DSRETR>> <<DSOM>> <<QRCPR>> ¿esto qué es? <<QRCPR>> (reading in her presentation) Bueno, a mil formas de manifestarse. Y esto no me acuerdo muy bien qué es lo que era. Pero vamos,

valores que se destacan en la cultura occidental constantemente  
 <<DSRETR>> en algún en en todo en en montones de anuncios.  
 <<DSRETR>> El materialismo. Somos capaces de comprar hasta el infinito y más allá, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Me dijisteis que aquí erais capaces de entrar en Zara y salir sin ninguna camiseta? <<QICCON>>  
 <<DSOM>> O que erais el tipo que... <<DSOM>> echo de menos a Carolina hoy @@@ que es nuestra especialista en <<DSCODE>> *shopping*.  
 <<DSCODE>> Estamos exagerando, pero el materialismo, es decir,  
 <<DSREP>> compramos, compramos, compramos, compramos. Compramos relativamente poco. <<DSREP>> <<DSFIL>> Eh <<DSFIL>> valoramos  
 <<DSFIL>> eehh <<DSFIL>> las casas, el hogar... se cuida <<DSFIL>> eehh  
 <<DSFIL>> la familia y los hijos. Somos todavía en España, por lo menos en España si que tenemos algún tipo de cultura de familia nuclear y a veces un poco más extensa. Por ejemplo comparao con los Estados Unidos, donde la familia bueno pues es algo que se mantiene como hasta los dieciocho años, cuando uno se independiza, <<QICCON>> ¿no? <<QICCON>> <<DSFIL>> Eehh  
 <<DSFIL>> por supuesto valoramos la salud. El hedonismo, este es un valor que está adquiriendo más y más fuerza constantemente, es decir el cuidado de uno mismo, el placer, el "tienes que cuidarte". Y además tenemos que parecer jóvenes, cada día tenemos que parecer mejor. Y a eso, <<QICREF>> <<OPIN->>  
 <<->> ¿cuánto se les puede destinar? <<->> <<OPIN->> <<QICREF>> Bueno, vosotros todavía no tenéis que parecer jóvenes pero... <<DSRETR>> al cuidado del cuerpo al... por supuesto la juventud. <<DSRETR>> Ya cuando uno cumple cierta edad... malo. Tiene que parecer juvenil. La autenticidad. Eso como veréis está traducido de alguna de alguna sitio inglés. No sé exactamente qué quiere decir en ese momento. Y el cuidado del medio ambiente.  
 <<DSOM>> Es algo que... <<DSOM>> sí hombre, <<QICDIS>> <<OPIN->> <<->> ¿no nos preocupa el cuidado del medio ambiente? <<->> <<OPIN->>  
 <<QICDIS>> <<DSOM>> ¿Cuántas-...? <<DSOM>> hombre algo tiene que preocupar... <<DSOM>> <<DSREST>> ¿Cuántas campañas de publicidad? O ¿cuántas campañas de comunicación...? <<DSREST>> <<DSOM>> No tiene que ser de publicidad. <<CLMCON>> <<DSFIL>> Eehh <<DSFIL>>  
 <<QICDIS>> <<FACT->> <<->> ¿cuántas campañas de comunicación hacen referencia al medio ambiente? <<->> <<FACT->> <<QICDIS>>

S: Hoy en día casi todas

T: Muchas

S: ... Todos los coches y...

T: Los coches

S: El reciclaje

T: <<DSFIL>> Eeehh <<DSFIL>> la insistencia en el reciclaje. La insistencia...  
<<DSFIL>> eeeh <<DSFIL>> por lo menos todas las compañías

S: Las donaciones

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Las donaciones que hacen los actores

T: <<DSREP>> Las donaciones que hacen los actores, <<DSREP>> los no actores. Eso no es tanto al cuidado del medio ambiente, <<QICCON>> ¿no? <<QICCON>> Es decir, eso es socialmente responsable. <<CLMCON>> No sé, <<QICREF>> <<OPIN->> <<->> ¿hay algunos de estos valores que no compartáis? <<->> <<OPIN->> <<QICREF>> (..2) <<QICREF>> <<OPIN->> <<->> ¿O ninguno? <<->> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿O algún otro? <<->> <<OPIN->> <<QICREF>> No quiere decir que uno lo lleve al extremo pero... somos mucho más respetuosos con el medio ambiente, y las marcas lo fomentan, lo promocionan, que lo que eran pues <<DSFIL>> no sé <<DSFIL>> nuestros padres que son vuestros abuelos. El materialismo, este armario, esto puede ser una niña que lo ha comprado todo en Zara y que cuando llega dice “no tengo nada que ponerme”. <<QICREF>> <<OPIN->> <<->> ¿Pasa o no pasa? <<->> <<OPIN->> <<QICREF>> <<QICCON>> ¿Sí? <<QICCON>> <<QICRHET>> ¿Somos materialistas, compramos más y más? <<QICRHET>> Podemos llegar a comprar mucho. Lógicamente habrá más gente y habrá gente que compre y gente que no compre, pero la forma de comprar que instituyó Zara, no existía hasta que Zara llegó. Que es entrar a una tienda y empezar a echarse cosas, una detrás de otra, a un brazo antes de pasar a un probador, eso era absolutamente inconcebible. Uno se compraba aquello que necesitaba y punto. Hoy en día no, por lo tanto niñas de esta edad pueden encontrarse con estos armarios. El valor que damos a la casa. <<DSFIL>> Eeehh <<DSFIL>> por encima de otros sitios posiblemente donde <<DSRETR>> la casa sea un sitio más de... más de... <<DSFIL>> uuuhmm no sé, <<DSFIL>> más práctico, menos cuidao, más de... <<DSRETR>> No sabría explicar muy bien pero... posiblemente eso se refleja en muchos de los productos. Ikea vive de esto. Vive en muchos países, pero... no sé muy bien cuál será su negocio <<DSREST>> en distintos países donde... por ejemplo en Inglaterra. <<DSREST>> No sé muy bien... en Inglaterra las casas son bastante más funcionales, por lo que yo conozco, por lo que yo sé, mucho más prácticos. Las limpian menos, las cuidan menos. Bueno, el hedonismo. <<DSFIL>> Eeehhh <<DSFIL>> hay que ir al gimnasio, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<QICRHET>> ¿Vamos al gimnasio porque es saludable o vamos al gimnasio porque te sientes mejor, <<DSFIL>> eeehhh <<DSFIL>> más guapos y más fuertes? <<QICRHET>> ¡Qué sé yo! El hecho de “estoy cansadísimo, necesito relajarme”, el estar bien con uno mismo, el placer por el placer, “necesito descansar”. Nos cansamos

constantemente. Necesitamos tiempo para nosotros mismos. ¡Ah, la autenticidad! Bueno, <<DSRETR>> el el hecho <<DSRETR>> como de buscar siempre las cosas auténticas. Eso empieza a ser una cosa... no sé si lo comparto mucho. Si esto es una cerveza, las cervezas buenas son las cervezas de <<DSALL>> no sé dónde. <<DSALL>> Vosotros que sois especialistas en bebidas de cierta graduación. No digo vosotros, digo vuestra generación, el whisky, un whisky tiene que ser bueno, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿O no? <<QICCON>> No @@@ Pero, es igual. Hombre pero ya que nos lo tomamos, la cerveza tiene que ser buena, el vino tiene que ser bueno. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿No? <<QICCON>> @@@ Por ahí dicen que no @@@ Bueno, buscar las cosas que sean auténticas. No estoy muy segura ni siquiera que pueda ser verdad. <<DSREST>> Entonces pensar un poco los valores... cómo esos valores <<DSFIL>> eehhh <<DSFIL>> se traducen o otros, <<DSREST>> que insisto aquí decía, hay alguno que no esté aquí, hay muchos más. Sobre todo este tipo de cosas que se traducen <<DSRETR>> en en las tiendas, <<DSRETR>> en <<DSFIL>> eehhh... <<DSFIL>> <<DSOM>> ¿De cuándo es...? <<DSOM>> Creo que os lo dije, <<QICDIS>> <<FACT->> <<->> ¿de cuándo es el primer centro comercial que se abrió en España? <<->> <<FACT->> <<QICDIS>>

S: ¿El primer centro comercial?

T: <<DSFIL>> Uuuhhhmmm <<DSFIL>> <<DSREST>> el primer centro comercial donde verdaderamente esta.... Es como un micro cosmos del puro consumo <<DSREST>>

S: ... El centro de la Vaguada

T: <<DSFIL>> Eeehhh <<DSFIL>> había uno en Barcelona anterior, pero la Vaguada, <<QICSA>> ¿de cuándo es la Vaguada? <<QICSA>> Es el segundo.

S: ... No me acuerdo

T: No te acuerdas. No me extraña, no habías nacido. <<QICREP>> ¿Eh? <<QICREP>>

S: ...En Madrid creo que es el primero

T: Sí, sí pero <<QICDIS>> <<FACT->> <<->> ¿de qué año es? <<->> <<FACT->> <<QICDIS>>

S: Ah eso no lo sé

T: Es que es del año ochenta y dos, ochenta y tres, es decir que la historia del consumo es <<DSSR>> verdaderamente- relativamente reciente. <<DSSR>> El primero, <<DSFIL>> eh, <<DSFIL>> estamos hablando del primero. El gran <<DSCODE>> boom <<DSCODE>> de los centros comerciales fue... pues a

mediados de los noventa. <<DSOM>> Donde.... <<DSFIL>> eehhh  
<<DSFIL>> y los centros... <<DSOM>> pensar un poco qué es lo que hay en  
un centro comercial.

S: Tiendas

S: Tiendas de ropa

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ...Tiendas

S: De ropa

T: <<DSREP>> Tiendas y tiendas y tiendas y tiendas. <<DSREP>> Exceso de  
tiendas. Bueno sobre todo que los centros comerciales además han crecido  
muchísimo, en tamaño. Los primeros centros comerciales eran más pequeños,  
pero los que se abren ahora <<DSFIL>> eehh <<DSFIL>> tienen dimensiones  
espectaculares. <<DSREP>> Ropa, ropa y ropa y tiendas, tiendas y tiendas.  
<<DSREP>> Para comprar de todo. <<QICREF>> <<FACT->> <<->> ¿Más? <<->>  
<<FACT->> <<QICREF>>

S: Restaurantes

T: <<DSREP>> Restaurantes <<DSREP>> y sitios de diversión.

S: Cines

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Cines, recreativos...

T: <<DSREP>> Cines, recreativos, <<DSREP>> restaurantes, pero que todo  
es ocio. Las compras se integran como ocio. Esto lo veíamos al principio. Por lo  
tanto todo ese valor de el ocio, vamos a pasárnoslo bien y de paso gastamos y  
de paso compramos <<DSRETR>> es un- es <<DSALL>> algo <<DSALL>>  
<<DSRETR>> que se está representando clarísimamente en nuestra forma de  
consumir. <<DSFIL>> Eeehhh <<DSFIL>> <<DSAB>> bueno, ¿quién-..?  
<<DSAB>> vamos a los centros comerciales cuando no tenemos nada que  
hacer. Aprovechando que vamos al cine, compramos. Aprovechando que  
vamos a comprar, vamos al cine, es decir, es un constante consumo. Pero un  
consumo placentero. <<DSFIL>> Eeehhh la cultura. <<DSFIL>> <<QICDIS>>  
<<EXPL+>> <<+>> ¿Cómo afecta la cultura en nuestra forma de consumir?  
<<+>> <<EXPL+>> <<QICDIS>>

S: Los permisos que tenemos que tener para XXXX

T: <<DSFIL>> Uuuhmm. <<DSFIL>> Sí, <<DSFIL>> uuuhmm. Eeehhh  
<<DSFIL>> bueno, <<QICSA>> ¿qué es la cultura? <<QICSA>> Todo conjunto

de símbolos, como valores, como normas, creencias, por supuesto costumbres, idiomas, hábitos, educación, moral, etcétera, y objetos también como vestimenta, vivienda, obras de arte, que son aprendidos, que son compartidos y que son transmitidos de una generación a otra por los miembros de una sociedad. Nosotros estamos inmersos en una determinada cultura, pero los valores culturales <<DSFIL>> eeehhh <<DSFIL>> tienen un peso importante. <<DSFIL>> Eeehhh <<DSFIL>> <<QICSA>> ¿en qué? <<QICSA>> La forma de vestir, <<QICCON>> ¿no? <<QICCON>> La forma de comer, en los restaurantes, la forma de vestirse o en la forma de saludarnos. Intenta dar a una persona japonesa la mano. Se hacen dieciocho millones de referencias. <<DSOM>> “Estas niñas no sé por qué llevan ese collar, supongo que porque son más...” <<DSOM>> Entonces todo ese tipo de valores culturales hacen que nosotros <<DSREST>> pues nos comportemos o <<DSFIL>> eh <<DSFIL>> actuemos de una forma diferente. <<DSREST>> Diferente como consumidores. Claramente. <<DSFIL>> Uuhmm. <<DSFIL>> La cultura, diferencias, pues en el arte <<DSFIL>> eehh uuhmm <<DSFIL>> el arte, arte son también destinos turísticos, dónde vamos, qué nos puede interesar. <<DSFIL>> Eeehhh <<DSFIL>> la cultura: dónde podemos ir a ver un... <<DSFIL>> eeehhh <<DSFIL>> unos luchadores de sumo aquí en Madrid. No hay, <<QICCON>> ¿no? <<QICCON>> <<QICREF>> <<FACT->> <<->> ¿Habéis visto alguna vez alguno? <<->> <<FACT->> <<QICREF>> No. Bueno, la forma de comer. Nada que ver, la forma de comer unos con otros. Entre la forma de comer americana o la forma de comer japonesa pues <<DSFIL>> eehh <<DSFIL>> tenemos influencias completamente distintas. La música, es completamente diferente en cada uno de los países y nos lleva a consumir un producto u otro. Las influencias de la cultura. Bueno, esto son algunas traducciones graciosas que <<DSOM>> las podríais leer vosotros cuando... <<DSOM>> <<DSFIL>> eeeehhhh <<DSFIL>> (reading) <<DSCODE>> “After first thunder on, do ride with civility” <<DSCODE>> Bueno, esta no tiene absolutamente ninguna traducción <<DSFIL>> eehhh <<DSFIL>> porque en chino no sé qué es lo que pasa. <<DSFIL>> Eeehhh <<DSFIL>> <<QICREF>> <<EXPL+>> <<+>> <<DSREST>> ¿qué es lo que pasa con estas diferencias culturales, con esas diferencias de valores cuando una marca pretende ser internacional? <<DSREST>> <<+>> <<EXPL+>> <<QICREF>> <<DSREST>> Cuando queremos internac- nos encontramos con f- <<DSREST>>

S: Hay que adaptarse a cada cultura y a cada país

T: <<DSREP>> Hay que adaptarse a cada cultura y a cada país <<DSREP>> en caso de que se pueda. No siempre todas las marcas son exportables a todos los países. Por lo tanto puede ser un freno para nuestro negocio o puede ser también una oportunidad. <<DSFIL>> Eeehhh <<DSFIL>> en este momento <<DSFIL>> pues no sé, <<DSFIL>> en España hay muchos muchísimos nichos de mercados de comidas dirigidas a diferentes culturas de



distintos países. Nichos de mercado que vende, <<QICSA>> ¿qué? <<QICSA>> Más productos, y también se abren oportunidades de mercado.

<<CLMCON>> S: Es lo que ha pasado un poco con Coca Cola en los países islámicos van con su...

T: <<QICREP>> ¿En dónde, perdona? <<QICREP>>

S: ...Ahora no pero hubo un tiempo por ejemplo que no se vendía Coca Cola en los países islámicos [para boicotear la marca]

T: [En los países islámicos] <<QICREP>> ¿Para? <<QICREP>>

S: ... Para boicotear la marca

T: <<DSREP>> Para boicotear la marca. <<DSREP>> <<QICCON>> ¿Por lo que representaba? <<QICCON>>

S: ...Sí

T: Uuhmmm

S: Por ejemplo cuando McDonalds se empieza a introducir en China- en la India, toda la publicidad que hizo... Como en McDonalds salía una persona comiéndose una hamburguesa con la mano, y como la India sólo se come con una mano, no sé si con la derecha o la izquierda, pero con la otra es [...] vamos la usan por otras cosas... Entonces... que que la campaña esa o sea que eso produjo que la gente tuviera rechazo a la marca sólo por la campaña de publicidad hasta que contrataron a un especialista en marketing de la zona que les dijo que eso no estaba bien visto y que ese había sido el fallo de... porque por ejemplo Burger King ya estaba introducida en el país y no había tenido ningún problema

T: [ <<DSREP>> Impura. Es impura <<DSREP>> ] <<DSFIL>> Uuhmmm <<DSFIL>> y no había tenido ningún problema. Un gesto que es puramente cultural, pero además ellos no comen carne de vaca. Las vacas son sagradas.

S: Pero lo cambian a cordero

S: Lo cambian a cordero

T: ¡Ah lo cambian a cordero! Tienes que ser, claro. Vale. <<CLMCON>> Bueno, las diferencias culturales hacen, por un lado, que se abran nichos de mercado dentro de una cultura más grande <<DSFIL>> eehh <<DSFIL>> <<DSREST>> atendiendo a mercados que son- a subculturas que viven también en ese mercado, <<DSREST>> pero por otro lado, o son un freno a la hora de exportar las marcas <<DSFIL>> eehh <<DSFIL>> porque hay que adaptarse a las distintas peculiaridades de los valores para no ofender, o de las culturas pues para <<DSFIL>> eehh <<DSFIL>> <<DSOM>> en algunos casos

no se puede ni siquiera... <<DSOM>> bueno, esto son tonterías algunas traducciones: (reading) <<DSCODE>> “*Evitol shampoo translated into dandruff contraceptive in Portuguese*” <<DSCODE>> No sé cómo se dice “Evitol shampoo”. <<DSREST>> Tú que... <<QRCPR>> ¿tú hablas portugués? <<QRCPR>> <<DSREST>>

S: Champú

T: Si pero <<QICREF>> <<EXPL+>> <<->> ¿Evitol? <<->> <<EXPL+>> <<QICREF>> <<DSFIL>> Uuhmm <<DSFIL>> bueno no lo sé por qué se tradujo de esa manera. <<DSFIL>> Eeehhh <<DSFIL>> bueno en Puerto Rico y en España <<DSSR>> hay- había un coche <<DSSR>> que se llama Matador, Ma- bueno, aquí sería torero, ¿no? <<QICSA>> ¿Hay algún coche que se llame Matador? <<QICSA>> Ah sí, me acuerdo cuál era este coche. No me acuerdo de qué marca era. <<DSSR>> Su- el modelo era Matador. <<DSSR>> Que quiere decir asesino o torero, <<QICCON>> ¿no? <<QICCON>> Bueno, <<DSRETR>> ojo con las- con ciertas palabras, <<DSRETR>> pero ya no solamente el nombre de las palabras, que lógicamente hay que adaptarlo, <<DSOM>> sino también lo que significa el.... <<DSOM>> en algunas culturas puede que no sea aceptado. <<DSFIL>> Uuhmm. <<DSFIL>> Como la carne de ternera en la India y tampoco se puede comer con las dos manos.

(Reading) <<DSCODE>> “*Come alive with Pepsi*” <<DSCODE>> fue traducido como <<DSCODE>> “*Pepsi brings your ancestors back from dead*” <<DSCODE>> en chino. <<DSFIL>> Uuhhmmm <<DSFIL>> <<DSOM>> tampoco sé chino así que... <<DSOM>> <<QICREF>> <<DESC->> <<->> ¿Cómo se dice en chino <<DSCODE>> “*come alive with Pepsi*”? <<DSCODE>> <<->> <<DESC->> <<QICREF>> Bueno, <<DSREST>> esto serían- con esto terminaríamos de poner ejemplos <<DSREST>> porque de esto hay muchos ejemplos <<DSFIL>> eehh <<DSFIL>> que <<DSSR>> yo no encontr- que yo no he buscado <<DSRETR>> suficiente... con suficiente dedicación. <<DSRETR>> <<DSSR>> Buscar vosotros ejemplos de eh productos que están en este momento en España dirigidos a subculturas, es decir a subgrupos de otras culturas, a personas que tienen otros valores o cómo marcas de algún país no se pueden extender o no se pueden exportar a otros países también porque tienen diferencias culturales o diferencias en valores. O cómo la comunicación se adapta a los distintos países. Porque un producto sí puede ser exportado a otro país pero sin embargo <<DSRETR>> no su no su comunicación. <<DSRETR>> Entonces, bueno, intentar buscar ejemplos de eso, cómo se han adaptado la marca, porque a los consumidores lógicamente nos afecta y afecta a las distintas formas de consumir. <<QICCON>> ¿Vale? <<QICCON>> <<CLMCON>> <<QICREF>> <<FACT->> <<+>> ¿Se os ocurre algún ejemplo así sobre la marcha? <<+>> <<FACT->> <<QICREF>> (..2)

S: En España había un Nissan, que era un Nissan Pajero XXX

T: Ya... No, aquí se llamaba de otra manera.

S: ... O el Getafe que tenía un jugador de fútbol que en la camiseta tenía puesto "Marica", "Maricá"

T: <<QICCON>> ¿Marica o Amarica? <<QICCON>>

S: ...Marica, Marica

T: <<DSOM>> Bueno pues... <<DSOM>>

S: ... Es de Argentina

T: Ya, y <<QICCON>> ¿tuvieron que cambiarle? <<QICCON>>

S: Sí

T: ¡Claro, porque si era su nombre!

S: Apellido

T: <<QICREP>> ¿Eh? <<QICREP>>

S: ...Apellido era

T: Por eso, ¿por qué lo cambió? @@ Bueno pues le cambiaron efectivamente por esos motivos, pues para no hacer chistes <<DSOM>> y no... <<DSOM>> <<DSREST>> Bueno pues hay bastantes marcas que tienen pro- insisto, ya no son los nombres, <<DSREST>> es verdad ese era el Nissan, pero era de la misma época que fuera el Matador. No sé, en España nunca entró con ese nombre. No, no lo pudieron lanzar. Vamos, le cambiaron el nombre. Le pusieron...

S: Montero

T: <<DSREP>> Montero. <<DSREP>> Gracias, sí.

S: Pasa mucho con los títulos-

T: <<DSREP>> Era el Nissan Montero, sí <<DSREP>>

S:... Pasa mucho con los títulos de las películas y las traducciones. No tiene nada que ver las traducciones en español y en inglés

S: Sí

T: Y eso <<QICREF>> <<REA+>> <<+>> ¿por qué lo hacen? <<+>> <<REA+>> <<QICREF>>

S: Porque es más fácil

S: ... Porque la traducción en español no es muy buena o...

S: ... Porque es más fácil pronunciarlo quizás

T: Es más fácil de pronunciar y aquí se doblan las películas, cosa que no se hace <<DSRETR>> en en otros muchísimos países. <<DSRETR>> Y al doblar la película, se convierte ya en un producto local. Con lo cual son los locales <<DSREST>> los que vuelven a titular o a dar título a esa película.

<<DSREST>> <<DSREST>> Muchas no tienen <<DSRETR>> un un... <<DSRETR>> no tienen una traducción literal. <<DSREST>> Por lo tanto se la reinventan para saber qué aspecto de la película pueden destacar. No pones lógicamente cualquier título y depende del título que le des pues la enfocas hacia un público o hacia otro. Entonces al <<DSREST>> retitularlas o al darles un título nuevo <<DSREST>> las estás también <<DSREP>> pues eso dirigiendo a un a un público o a otro. <<DSREP>> Hay algunas películas que no tienen los títulos traducidos muy acertadamente.

S: Incluso compartiendo un idioma XX las películas XX en castellano que no en XXX

T: Son diferentes <<DSFIL>> uuhhmm <<DSFIL>>

S: Schweppes no sé si van a cambiarle el nombre XXX bebida gaseosa. Schweppes, alguna bebida que tenía una pronunciación complicada han tenido que cambiarla

T: Schweppes no. Schweppes lleva muchísimos años en España. Schweppes hizo una campaña muy importante hace muchísimos muchísimos años. Yo la recuerdo vagamente. <<DSOM>> Casi no la recuerdo así que fijaros la torta de años que puede hacer que... <<DSOM>> <<DSFIL>> eehh <<DSFIL>> donde explicaban cómo se pronunciaba la marca. <<DSOM>> Lo que hacían era un juego educando al consumidor a decir cómo se... <<DSOM>> Pero este nombre, por lo menos el nombre de Schweppes aunque es difícil de escribir, es un nombre <<DSSR>> onomat- onomatopéyico, <<DSSR>> <<DSREST>> entonces algo podía tener.... Tenía un componente bueno. <<DSREST>> Posiblemente ahora hubiera sido imposible introducir esta marca porque ya no hay hueco para educar al consumidor <<DSREST>> a ver- para que aprenda a pronunciar una determinada marca. <<DSREST>>

S: A lo mejor fue Nestea

T: <<QICREP>> ¿Cuál? <<QICREP>>

S: ...Nestea

T: Sí

S: Nestea es Ice Tea realmente.

T: Aquí se llama Nestea

SS: (overlapping)

S: Una es Lipton y la otra es...

S: ...Yo siempre pensé que era lo mismo

T: No, Nestea es Nestle y Ice Tea es de es de Lipton. Son la competencia.

<<DSFIL>> Uuuhmm <<DSFIL>> son la competencia. <<DSOM>> Hoy posiblemente no se hubiese... <<DSOM>> En cualquier recomendación de libro de marketing donde veáis <<DSREST>> cuál es el nombre- las características que tiene que tener el nombre de una marca: <<DSREST>> pues que sea pronunciable, que sea legible, que se pueda entender...Y este bueno <<DSFIL>> uuuhhhmmm <<DSFIL>> <<DSREST>> nunca- pienso que hoy en día no hubieran hecho nadie le esfuerzo por introducir una marca que es absolutamente ilegible a primera vista. <<DSREST>> <<DSFIL>> Uuhhhmm <<DSFIL>>

<<DSFIL>> Eeehhh <<DSFIL>> volvemos un poco a las características...

<<QICREF>> <<DESC->> <<+>> ¿qué ejemplo habéis encontrado? <<+>>

<<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<+>> ¿Estáis estáis viendo algo interesante o no? <<+>> <<DESC->> <<QICREF>> (addressing students with laptop)

S: XXXX

T: <<QICREF>> <<OPIN->> <<->> ¿Y es verdad? <<->> <<OPIN->> <<QICREF>>

S: Sí

T: <<QICREF>> <<OPIN->> <<->> ¿Se puede traducir así? <<->> <<OPIN->> <<QICREF>>

S: No, no se puede pero la gente...

T: Es la traducción literal.

S: XXXX la traducción correcta

T: Y <<QICREF>> <<DESC->> <<->> ¿cómo se dice eso en chino? <<->> <<DESC->> <<QICREF>>

S: @@@ XXX

T: No, claro que no, yo quiero oír el sonido

S: ... En chino su nombre es XXX (Chinese words) y se traduce “*pashi*”

T: <<DSREP>> <<DSCODE>> “*Pashi*” <<DSCODE>> <<DSREP>>

S: Eeehhh

T: Dilo, dilo. Hombre, <<DSOM>> ya sé que no pero... <<DSOM>>

S: “Pashi” en chino significa XXX (Chinese words) entonces eso en chino queda como la traducción correcta. Entonces “pashi” XXX significa XXXX (Chinese words). De patatas fritas

T: Aja

S: ... Su marca se llama XXX (Chinese words). Entonces las dos ha hecho mucha comunicación en muchos anuncios

T: <<QICCON>> ¿Juntos? <<QICCON>>

S: ...Juntos

T: Ya

S: ... Los dos productos juntos. XXX (Chinese words) significa XXX (Chinese words) y sobre todo XXXX (Chinese words). Entonces cada año tiene anuncio super interesante. Por eso Pepsi es más vendido que Coca Cola

T: Uuhmm

S: ... Está mejor en China que... XXXX porque Pepsi ha contratado muchas estrellas, famosos, que los jóvenes les gusta más porque el mayor consumidor son los jóvenes de Coca Cola en China. No como aquí <<CLMCON>>

<<CLMSS>>

<<CLMMAN>> T: Tú y yo hicimos un trato hace ya un mes por lo menos. Y me dijiste, quedaste con que ibas a traer una campaña china. Nos iba a explicar todas las enormísimas diferencias culturales, diferencias de motivaciones para consumir, es decir, tenemos el mejor ejemplo. <<QRCPR>> ¿Cuándo nos lo vas a traer? <<QRCPR>>

S: ... Porque iba a subir un anuncio pero no se escuchaba bien aquí y tú no entiendes y no entiendes la canción que está puesto y la forma de la forma de... entonces yo he pensado que iba a poner lo de Coca Cola

T: No, <<DSREST>> un una- yo lo que te dije es que yo no lo sé descodificar. <<DSREST>> Que no lo entiendo, pero que no lo entiendo porque no formo parte de la cultura. Si tú nos lo explicaras, nos sería muy ilustrativo de cómo... <<DSFIL>> pues no sé.... eeehhh <<DSFIL>> cómo los gustos son distintos, qué tipo de artistas, qué tipo de canciones, algo con lo que podamos ver las distintas culturas. Bueno pues el día doce tú puedes hacer una presentación, vuestro grupo podéis hacer una presentación sobre algo, un <<DSCODE>> spot <<DSCODE>> que esté en chino

SS: @@@

T: Claro <<DSFIL>> eehh <<DSFIL>> y nos cuentas cuál sería <<DSFIL>> eehh <<DSFIL>> el tipo de conducta del consumidor interpretándolo desde el punto de vista de la cultura china. <<QICCON>> ¿Vale? <<QICCON>>

S: ... XXXX yo creo que es bastante interesante

T: El que tú creas que puede dar juego, que sea por ejemplo un producto que exista también aquí, por lo tanto pues que veamos las diferentes imagen, las diferentes formas de comunicar, eh las diferentes motivaciones que <<DSOM>> puede llevar al consumidor a... <<DSOM>> <<DSFIL>> eh <<DSFIL>> si es un producto que se consume en grupo, en casa, en la familia o individualmente. <<DSOM>> Entonces podemos compararlo con... <<DSOM>> <<QICCON>> ¿Vale? <<QICCON>> <<QRCPR>> ¿Lo hacéis? <<QRCPR>> <<QICCON>> ¿Tú sola? <<QICCON>> No, en grupo.

S: ... Es que no soy de su grupo

T: Ah tú no eres de su grupo. Pero vosotras dos sí. A ella le parece bien @ @ @

Vale, pues como he acabado aquí con los del otro grupo, vosotros charláis mucho menos. Siempre acaba mucho antes con vosotros, lo vamos a dejar aquí. <<QICCON>> ¿De acuerdo? <<QICCON>> Quedamos entonces en que vosotros elegís la marca y trabajáis. <<CLMMAN>>

## 9.4.9. Lecture 1: Financial Accounting

Date: February 18<sup>th</sup> 2014

# students attending: 50

**<<CLMMAN>>** T: Ok. Ssshhh. Ok, so silence please. We are going to do a perfect class today, **<<QICCON>>** ok? **<<QICCON>>**

S: XXX Thursday or next Tuesday?

T: **<<DSFIL>>** Ehhh **<<DSFIL>>** Thursday. Thursday

S: This week?

T: Yes, this week

Ok, so **<<DSRETR>>** the other day last day silence please the last day- **<<DSRETR>>** **<<QICREF>>** **<<OPIN->>** **<<+>>** do you have any question about the thing that we...saw last day? **<<+>>** **<<OPIN->>** **<<QICREF>>** **<<QICCON>>** No? **<<QICCON>>** Ok, **<<QICREF>>** **<<OPIN->>** **<<->>** have you tried to do the exercises? **<<->>** **<<OPIN->>** **<<QICREF>>**

S: Yes

S: Yes

T: **<<QICCON>>** Yes? **<<QICCON>>** **<<QICCON>>** Who? **<<QICCON>>** **<<QICCON>>** Who did the exercises? **<<QICCON>>**

(Students put hands up)

Ok, well done. Ok, we will see. **<<CLMMAN>>** **<<CLMSS>>** **<<DSRETR>>** We saw we saw the concept of annual report. We saw in the in the seminar one that there are there are differences between the annual report and the financial statement. **<<DSRETR>>** **<<QICCON>>** Is it clear this concept? **<<QICCON>>** **<<QICCON>>** Yes? **<<QICCON>>** Jorge, **<<QICDIS>>** **<<DESC->>** **<<+>>** **<<DSREP>>** could you tell us the differences between annual report- the difference between annual report and the financial statement? **<<DSREP>>** **<<+>>** **<<DESC->>** **<<QICDIS>>**

S: Annual report is made once a year and has information about all the firm XXX

T: [Silence please] Ok



S: ... and the XXX

T: Less information but compulsory. That is the idea about the five documents that are obligatory to present to the closure every year at least every year for a company.

<<DSFIL>> Eeehhh <<DSFIL>> I can't see your names. Ana, <<QICDIS>> <<FACT->> <<->> <<DSREST>> could you remind- could you tell us the five documents belongs to the... to the financial statement? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: The income stat-

T: Balance sheet

S: ...Income statement

T: <<DSREP>> The income statement <<DSREP>>

S: ... The the the explanatory notes

T: <<DSREP>> Explanatory notes <<DSREP>>

S: ...Cash cash flow statement

T: <<DSREP>> Cash flow statement, <<DSREP>> right

S: ...And...change in equity

T: Statement or change in equity, right. And if we want to see <<DSFIL>> ehhh <<DSFIL>> Alejandro if we want to see if the board of directors are running well the company, <<QICDIS>> <<FACT->> <<->> which document do you analyze first? <<->> <<FACT->> <<QICDIS>>

S: Ehhh Financial report

T: <<QICREP>> Sorry? <<QICREP>> <<DSRETR>> I can't I can't hear you. <<DSRETR>> <<QICCON>> You said financial report? <<QICCON>> Yes, but inside a financial statement, <<QICDIS>> <<FACT->> <<->> which document? <<->> <<FACT->> <<QICDIS>> Miguel?

S: The the document of changes in equity

T: <<QICCON>> Really? <<QICCON>> María, <<QICREF>> <<OPIN->> <<+>> do you think the same? <<+>> <<OPIN->> <<QICREF>>

S: No

T: <<QICREF>> <<FACT->> <<->> Which one? <<->> <<FACT->> <<QICREF>>

S: The...

T: <<DSREST>> I'm asking if the company is growing I mean if the the firm's wealth is growing from one period to other period <<DSREST>>

S: Changes in equity

T: No

S: Income statement

S: Cash flow

T: Yes! <<QICREF>> <<FACT->> <<->> Who say income statement? <<->> <<FACT->> <<QICREF>> The income statement. If I want to evaluate the firm's wealth created over a period, I'm going to see the final result the bottom line of the income statement, <<QICCON>> right? <<QICCON>> Ok, so here <<DSREST>> you are- you have all the information that are in each document. <<DSREST>> You have to study the contents. <<QRCPR>> What happen there? <<QRCPR>> I can't see your name. Ok, so check it and learn this concept, <<QICCON>> right? <<QICCON>>

<<DSREST>> So the financial statement the differences, we are doing a summary, <<QICCON>> right? <<DSREST>> <<QICCON>> So in the financial statement the differences between revenues and expenses, <<QICCON>> right? <<QICCON>> In the balance sheet, the basic accounting equation: the assets equals liabilities plus equity, <<QICCON>> right? <<QICCON>> And then the income statement. You have information of the income statement. The cash flow, we saw the cash flow the other day and we stopped here in the statement of change in equity. We saw the XX premium and the explanatory note. Ok. <<DSREST>> So the explanatory notes are- have the same format in all the companies, <<DSREST>> <<DSREP>> the explanatory notes are the same format. <<DSREP>> I mean there are twenty-five notes for the listed company and only thirteen notes in the smaller- medium enterprise companies, <<QICCON>> ok? <<QICCON>> And in all the same <<DSFIL>> ehhh <<DSFIL>> notes you will see the same information. I mean if you want to see this business, which the business of each company is, you have to go to note number one. If you want to see the distribution of the profit you have to go to note number three. If you want to analyze <<DSRETR>> the... the... properties the non-current assets <<DSRETR>> you will go to the note number five, <<QICCON>> ok? <<QICCON>> You don't have to learn by heart the note but you have to know there are different notes and in the same note you will find the same information.

For example, in this case, you have the Telefónica Group and the notes number one you have the information about the group. You have Telefónica, S.L, this is the parent company and then <<DSRETR>> the subs- the subsidiaries <<DSRETR>> and this is the Telefónica Group, <<QICDIS>> <<DESC->> <<+>>

so what kind of information can we see in these explanatory notes? <<+>>  
 <<DESC->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> The consolidated or the  
 individual financial statement? <<->> <<FACT->> <<QICDIS>> (..2) What do you  
 think <<DSFIL>> eehh <<DSFIL>> I can't see your name. Yes, Francisco, Fran

S: Eeehhh

T: Tell me. In the Telefónica Group, in the explanatory notes of the Telefónica  
 Group, <<QICDIS>> <<DESC->> <<+>> what kind of information can you find?  
 <<+>> <<DESC->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> The individual or  
 the consolidated? <<->> <<FACT->> <<QICDIS>>

S: Consolidated

T: Consolidated. <<QICDIS>> <<REA+>> <<+>> Why? <<+>> <<REA+>>  
 <<QICDIS>> (..2) <<QICDIS>> <<DESC->> <<+>> What is the difference between  
 the individual and the consolidated financial statements? <<+>> <<DESC->>  
 <<QICDIS>> (...3) Yeah. <<CLMMAN>> <<QRCPR>> Your name? <<QRCPR>>  
 I forgot your name. I can't read it

S: Álvaro

T: Álvaro. Tell us <<CLMMAN>>

S: ...I think that in the consolidated statements XX...

T: <<DSSR>> Every company. Each company, separately. <<DSSR>> Ok.  
 Well done. So <<DSRETR>> it's- and it's not the same to analyze the  
 aggregate information that only the information for one company, <<DSRETR>>  
 <<QICCON>> right? <<QICCON>> It's not the same. <<QICCON>> Is it clear?  
 <<QICCON>> (.1) Ok.

Then you can see <<DSRETR>> the the the...foundation date <<DSRETR>> in  
 ninety <<DSSR>> twenty five- twenty four. <<DSSR>> The date of  
 <<DSRETR>> the the the foundation of this company <<DSRETR>> and the  
 register office at Gran Vía street, twenty eight, Madrid, Spain. And then you can  
 see the structure of the business. <<DSREST>> And it's very important that- I  
 have tell you many many times, <<DSREST>> that it is not the same to analyze  
 <<DSCIR>> the informati- a company which business is the integr- the...  
 telecommunication media and contact centers industries <<DSCIR>> that to  
 analyze a firm- <<DSSR>> a travel agence- agency <<DSSR>> or a car  
 manufacturer... It's different, <<QICCON>> right? <<QICCON>> So we have to  
 go to the first note of the explanatory note in order to analyze the business,  
 <<QICCON>> ok? <<QICCON>>

Ok, so come on, vote. <<QICDIS>> <<REA+>> <<->> Which one is wrong? <<->>  
 <<REA+>> <<QICDIS>> It's a little bit tricky so think, please

(Time to answer the multiple choice question with a remote control)

<<CLMMAN>> I can't see your names. I know your name. <<CLMMAN>>

Ok, so Silvia, <<QICDIS>> <<FACT->> <<->> which one? <<->> <<FACT->> <<QICDIS>>

S: I think C

T: <<QICCON>> C? <<QICCON>> <<QICCON>> Do you agree? <<QICCON>>

S: Yes

T: <<QICCON>> Really? <<QICCON>> (..2) Yes. Ok. <<QICDIS>> <<REA+>> <<+>> Why is it wrong? <<+>> <<REA+>> <<QICDIS>>

S: Because it's not only in the XXXXXX (background noise and coughs)

T: You will have many tables. In the explanatory note you will have many tables <<DSRETR>> that the- about the initial formation, <<DSRETR>> the variation in the period and the ending information. We call the <<DSSR>> conciliated-the conciliation between figures. <<DSSR>> <<QICCON>> Ok? <<QICCON>> You have the building that the company has at the beginning of the period, the variation, if the company has sold or have bought new new building and then the final or the ending information. So you have many many tables in the explanatory notes.

If you want to analyze the information in Spain, <<DSRETR>> not in not in not in not in all the... not in all the financial statement <<DSRETR>> but in Spain is compulsory to present the notes, the relation between the notes and the concept, <<QICCON>> ok? <<QICCON>> <<DSREST>> In the- not in the financial report in the standard, <<DSREST>> that's why I don't have in English this slide, <<QICCON>> ok? <<QICCON>> But it's compulsory in Spain. I mean if we want to analyze the variation in the in the tangible non-current asset, we have to go to the note number four. <<QICCON>> Ok? <<QICCON>> And it's compulsory in Spain. If you want to analyze the goodwill variation, you have to go to the note number five and so on, <<QICCON>> ok? <<QICCON>> (..2) It is compulsory.

Ok, this is the structure of the income statement and we are going to work-silence please, all the exercises with this structure. So you need to learn by heart this structure. <<DSREST>> If we don't have- can we <<DSFIL>> eehhh? <<DSFIL>> <<DSREST>> Laura, will we <<DSFIL>> eehh <<DSFIL>> I said this is the structure of the income statement, <<QICCON>> right? <<QICCON>> And you have to learn by heart this structure, but <<QICDIS>> <<OPIN->> <<->> do you think that all the companies have the same structure? <<->> <<OPIN->> <<QICDIS>> <<QICDIS>> <<OPIN->> Or not? <<OPIN->> <<QICDIS>>

S: No

T: Imagine a travel agency. A services company. <<QICSA>> Are you going to have cost of good sold? <<QICSA>> No. So if we are in a services company, we don't have the cost of good sold. <<QICCON>> Ok? <<QICCON>> In the mid-term exam, we will have an exercise for a services company so we are not going to have cost of good sold, but in the final exam for sure. It's very important for management accounting in the second course subject, <<QICCON>> ok? <<QICCON>> And then we will see the operating revenues, the operating expenses and we get the operating profit. This is really really important. If we... (cell phone ringing) if we... if we lose money doing our business, we have to reorganized our firm to do our business, <<QICCON>> right? <<QICCON>> And then we have the financial revenues and the financial expenses, <<QICCON>> right? <<QICCON>> Financial result so we have like <<DSAPP>> a two part: <<DSAPP>> the operating result and the financial result. And then we will add the operating and the final and we will have the earning before taxes. If if we have profit, we have to pay taxes, if we have losses we stop here. And at the end we have the net income. This is the structure. <<QICCON>> Ok? <<QICCON>>

S: So if we have losses we have to pay taxes?

T: No. Income taxes, taxes for profit. <<QICCON>> Ok? <<QICCON>> So net income could be positive. We call profit, and if it's negative we call losses. Don't write benefit. I... have seen many time benefit and in accounting we don't have benefit. We have profit or losses. <<QICCON>> Right? <<QICCON>>

This is an example. <<QICCON>> Ok? <<QICCON>> And this is the structure of the balance sheet. We have to follow this structure in the balance sheet. We have the non-current asset, the intangible asset, then the tangible asset and then the financial asset, <<QICCON>> right? <<QICCON>> And then we have the current asset. <<DSRETR>> <<DSREST>> The cur- the structure- the organizer of the... the order <<DSREST>> in current asset is really important. <<DSRETR>> First we will write the inventory, then the other receivables, then the shorter financial statement, the cash and then the prepayments. <<DSREST>> And this- we must follow this structure in all the exercises. <<DSREST>> And then we have the equity. <<DSREST>> First capital is the first- the wholly amount <<DSREST>> <<DSRETR>> in the in the... in the equity, capital, that is the initial contribution. <<DSRETR>> Then we have the reserve if we have an external X, then we have the retained earning. The retained earning is when the company haven't distribute the profit yet. So to the end of the period till May or June we will have retained earning, then we will have reserve or dividend. And we won't have dividend here. <<QICDIS>> <<FACT->> <<->> Where is the dividend? <<->> <<FACT->> <<QICDIS>> <<CLMMAN>> Alejandro, Álvaro? <<QRCPR>> You are Álvaro? <<QRCPR>>

S: Sí

T: Yes, Gonzalo, sorry. You are not here. And your... colleague is not here.

<<CLMMAN>>

Well, I'm talking about the retained earning. The retained earning is the amount of profit or losses that the company have from the end of the period. When we close <<DSSR>> two thousand and thirty, we close two thousand and eleven <<DSSR>> till May, June from the next period. Then we will have reserve or dividend. The question is, <<QICDIS>> <<FACT->> <<->> where is the dividend? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> When the company distribute the... the profit? <<->> <<FACT->> <<QICDIS>> (...4)

In the shareholders' pocket! Not in the company. <<QICCON>> Ok? <<QICCON>> If the company distribute profit... is the wages of the shareholders. Then we will have the reserves, <<DSRETR>> all the... all kind of reserve <<DSRETR>> we have here: legal reserve, voluntary reserve, statutory reserve. <<QICREF>> <<DESC->> <<->> Do you know what is statutory? <<->> <<DESC->> <<QICREF>> <<QICREF>> <<DESC->> <<->> Reserve? <<->> <<DESC->> <<QICREF>> (.1) <<QICCON>> No? <<QICCON>> <<QICCON>> Didn't see in law? <<QICCON>>

S: No

T: <<QICCON>> No? <<QICCON>> The statutory reserve is the reserve that is compulsory <<DSRETR>> by the by the by law of the company, <<DSRETR>> <<DSSR>> for the by law of the company. <<DSSR>> <<QICCON>> Ok? <<QICCON>> The internal rules of the company could say that is compulsory to distribute some reserve <<DSRETR>> for for growing <<DSFIL>> eehhh <<DSFIL>> financing of the company. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> And then we have the profit or the loss. <<QICDIS>> <<FACT->> <<->> What is first? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> The income statement or the balance sheet? <<->> <<FACT->> <<QICDIS>> (..2) Francisco? (..2)

S: The income statement?

T: Yes, <<QICDIS>> <<REA+>> <<+>> why? <<+>> <<REA+>> <<QICDIS>>

S: ...You first need to know what XXX

T: You have to put the profit or the losses in the period here. So you need this amount in order <<DSREST>> to complete the... fill-fulling the balance sheet. <<DSREST>> <<QICCON>> Right? <<QICCON>> Ok, well done.

And then we have the non-current liability and then the current liability. Here doesn't matter the order. <<QICCON>> Ok? <<QICCON>> We put the non-

current asset and <<DSSR>> the current- sorry the non-current liabilities and current liabilities. <<DSSR>> And the sum should be the same or must be the same, <<QICCON>> ok? <<QICCON>>

This is an example. Ok. The structure of the cash flow. We have the cash flow from operating activities, we have the cash inflows. Minus the cash outflows. From the main activity of the company. Then we have the cash flow from financing activities, the cash inflows and the cash- minus the cash outflows. From the financing activities. And then we have <<DSRETR>> the the last part <<DSRETR>> that is the cash flows from investing activities, that is the cash the cash inflows minus the cash outflows. And then we sum the three parts and this is the total net cash flow cash flow, <<QICCON>> ok? <<QICCON>> And then we should <<DSFOR>> put <<DSFOR>> <<DSSR>> the beginning- the cash at the beginning <<DSSR>> and the cash at the end, <<QICCON>> ok? <<QICCON>> So we will see this figure in the balance sheet as well. In cash we will see the last amount. The cash at the end of the period. <<QICCON>> Ok? <<QICCON>>

This is an example. We have the cash flow from operating activities, we have the financing activities and the investing activities. Alejandro, <<QICREF>> <<OPIN->> <<+>> what do you think about this firm? <<+>> <<OPIN->> <<QICREF>> <<DSRETR>> Does it doing-? Does it doing...? <<DSRETR>> <<QICREF>> <<FACT->> <<+>> Does it run well the business? <<+>> <<FACT->> <<QICREF>> (...4)

S: It makes more money with financing than with its XX operations

T: So, <<QICREF>> <<FACT->> <<->> is it good? <<->> <<FACT->> <<QICREF>>

S: Yes

T: <<QICCON>> Really? <<QICCON>>

S: XXX

T: <<QICDIS>> <<FACT->> <<->> What is the most important? <<->> <<FACT->> <<QICDIS>>

S: ...Operating activities?

T: Yeah. And <<QICDIS>> <<EXPL+>> <<+>> what happen in operating activities? <<+>> <<EXPL+>> <<QICDIS>>

S: ...Negative

T: <<QICDIS>> <<EXPL+>> <<+>> So? <<+>> <<EXPL+>> <<QICDIS>>

S: ...That's bad

T: <<DSREP>> It's bad. <<DSREP>> So you have to reorganize your firm. Because if you are not doing money from your main activity, you have a problem

S: When operating activities is negative, is it always a bad situation?

T: It's a bad situation because you are not earning money, you are not doing money from your main activity. If you are a manufacture company, you are not doing well your business and you will have to reorganize the way <<DSRETR>> to to <<DSREST>> run your business or... you have to change your business. <<DSREST>> <<DSRETR>> <<QICCON>> Ok? <<QICCON>>

<<DSRETR>> The the XX total is positive. <<DSRETR>> But it's only your financial activity and your increases of capital. But it's only one period. But if you increase capital one period and what <<QICSA>> what will happen in the next period? <<QICSA>> We are losing money from our operating activities. <<QICCON>> Right? <<QICCON>> And all the information is related. The elements and the documents of the financial statement. <<CLMSS>>

<<CLMMAN>> Ok, we will finish here. We are going to do the exercises now. The exercises number three point two. <<QICCON>> Ok? <<QICCON>>

Ok, <<QRCPR>> a volunteer? <<QRCPR>> Ana

S: Me?

T: Yes

S: ...Because I don't have book

T: It doesn't matter.

Ok, we are going to do the exercise three point three. Exercises in the company balance sheet. <<QICCON>> Ok? <<QICCON>> So the idea is to see how the transaction affects the firm's wealth. <<QICCON>> Ok? <<QICCON>> We are going to do a XXX as the American economists do this exercise. <<QICCON>> Right? <<QICCON>>

So at the top you do <<DSRETR>> like... <<DSCIR>> like a table with columns. <<DSCIR>> <<DSRETR>> <<QICCON>> Ok? <<QICCON>>

<<DSAB>> Ok, so the idea is that- <<DSAB>>

S: Sssshhhhhh

T: We are going to do the initial the initial amount of the balance sheet and we are going to see <<DSREST>> how the transaction that we have- this transaction that we have affects all balance sheet directly, <<DSREST>> <<QICCON>> ok? <<QICCON>> Then when we learn the debit and credit rules,



in the next chapter, we will see how it really is because you have to imagine if we do this in all the companies, it will be a mess. There are not twenty transactions. It will be difficult to manage it. And now it is important to see the impact that the transaction have on the balance sheet.

Ok, so at the beginning you are going to write XXX (to the student at the b/b). Ok and we are going to start for the first <<DSFIL>> eehh <<DSFIL>> transaction. <<CLMMAN>> <<CLMMAT>> <<QICREF>> <<FACT->> <<->> <<DSRETR>> Have you- have you done the C, three point two C? <<DSRETR>> <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<+>> Did you have any problem? <<+>> <<FACT->> <<QICREF>>

S: Yes

S: Yes

T: <<QICCON>> Yes? <<QICCON>> <<QRCPR>> Which transaction? <<QRCPR>>

S: ...There is a number, ten thousand. I don't know where... No, yes, ten thousand and I don't know where ten thousand come

T: <<DSFIL>> Eehh <<DSFIL>> <<QRCPR>> which transaction? <<QRCPR>> <<QICCON>> Prepayments? <<QICCON>>

S: Yes

T: Ok, <<DSREST>> in the prepayments- you have to read for all the prepayments doing nothing. <<DSREST>> I mean if you have the prepayment and you have the date, that is April in this case, in April you have to do the transaction. <<QICSA>> Why? <<QICSA>> Because the only thing that you have to do is to wait to pass the time

S: Where are these ten thousand XX?

T: <<DSRETR>> You have the... you have the amount in the balance sheet in the balance sheet and you have the date. <<DSRETR>> You have April. That mean the only thing that you have to do is pass the time. <<DSREST>> And when you- when the time pass, <<DSREST>> you should record the transaction

S: ...Ok

T: <<QICCON>> Ok? <<QICCON>> Because because you have paid in advance. So the only thing that <<DSRETR>> you have to do is is... in this case April <<DSRETR>> you have to record the transaction. You have to record the prepayment, the XX and the expense. <<QICREF>> <<OPIN->> <<+>> More questions? <<+>> <<OPIN->> <<QICREF>>

<<CLMMAN>> <<DSOM>> If you don't want to stay here you can go out. I know it is more exciting than being here so... <<DSOM>> <<CLMMAN>> Ok, <<QICREF>> <<OPIN->> <<+>> more questions? <<+>> <<OPIN->> <<QICREF>> Tell me

S: XXXXXXXX?

T: Yeah. Be careful with this. It's a good question

(Teacher talks to student writing a chart on the b/b)

<<CLMMAN>> Ok, so we are going to do the third. Jorge, we are going to do the same, the third question, <<QICCON>> ok? <<QICCON>>

Ok, so the first one. <<DSFIL>> Eeehh <<DSFIL>> you please

S: Me?

T: Yes. <<QRCPR>> Your name? <<QRCPR>>

S: ...Elena

T: Elena, read aloud the first transaction <<CLMMAN>>

S: ...(reading)

T: Two hundred expenses. Interest expenses. Ok. <<QICDIS>> <<EXPL+>> <<+>> So...? <<+>> <<EXPL+>> <<QICDIS>>

S: ...Eeehhh

T: If we pay, <<QICDIS>> <<EXPL+>> <<+>> what happen with our cash? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> We have more or less cash? <<->> <<FACT->> <<QICDIS>>

S: ...Less

T: Less. <<DSREST>> So we have to write in cash- we are going to <<DSFOR>> put <<DSFOR>> here: <<DSREST>> Transaction and we are going to <<DSFOR>> put <<DSFOR>> one. <<QICCON>> Ok? <<QICCON>> So the impact of the transaction one <<DSSR>> in the balance sheet- on the balance sheet <<DSSR>> is we have less cash so we are going to write in budget the amount that is two hundred. Zero, zero point two. <<DSSR>> It's in million- sorry in miles, <<DSSR>> <<QICCON>> ok? <<QICCON>> If we pay, we have less money. <<QICCON>> Ok? <<QICCON>> And <<QICREF>> why do you think our cash decrease? <<QICREF>> <<QICREF>> <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICREF>> (..2) Because we have an expense of interest. <<QICCON>> Ok? <<QICCON>> And <<QICSA>> an expense belong to?

<<QICSA>> Net income so here we will have also a negative impact in our net income

S: All the transaction increase XX?

T: Yeah. <<QICSA>> What is the definition of expense? <<QICSA>> The definition of expenses is all the decreases of equity. <<QICCON>> Ok? <<QICCON>> And the definition of revenue is all the increases of equity. <<QICCON>> Ok? <<QICCON>> Then we will see there are other ways to do it. <<QICCON>> Ok? <<QICCON>> But now what we want to see is the impact that the transaction have on the firm's wealth in the balance sheet, <<QICCON>> ok? <<QICCON>> <<QICCON>> You follow me? <<QICCON>>

S: Yes

T: <<QICCON>> Yes? <<QICCON>>

<<CLMMAN>> Ok, next one. <<DSFIL>> Eehh <<DSFIL>> Rocío please <<CLMMAN>>

S: (reading)

T: Wait. Ok, tell us. We write transaction two. And the company pay in cash accounts payable for twenty thousand euros

S: So XXX bank and to...

T: If we have paid, bank, twenty thousand. No, twenty, twenty. Ok, <<QICDIS>> <<EXPL+>> <<+>> what else? <<+>> <<EXPL+>> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> Do we have the same amount of accounts payable or we have less or we have more or what? <<->> <<FACT->> <<QICDIS>>

S: ...Less

T: <<DSREP>> Less. <<DSREP>> XXX our accounts payables is twenty. <<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes? <<QICCON>> You can see <<DSREP>> the transaction have at least two impacts- the same transaction have two impacts <<DSREP>> in the balance sheet. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> <<DSFIL>> Eeehhh <<DSFIL>>

S: Marina

T: Marina. <<DSSR>> The last- the second part <<DSSR>> of the transaction two <<CLMMAN>>

S: (reading)

T: Ok, so <<QICDIS>> <<FACT->> <<->> we have more money or less money?  
<<->> <<FACT->> <<QICDIS>>

S: ...More

T: If we collect, we have more money, <<QICCON>> right? <<QICCON>> So we have forty five positive in bank. If you don't want to make mistakes, it's better to do <<DSRETR>> the... the registration of the cash movement first. <<DSRETR>> Because it's easier to see the movement of cash. We have more cash and then <<QICDIS>> <<REA+>> <<+>> why do we increase our bank? <<+>> <<REA+>> <<QICDIS>> (..2) <<QICDIS>> <<REA+>> Why? <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<+>> <<DSSR>> Why we have- why do we have more bank? <<DSSR>> <<+>> <<REA+>> <<QICDIS>>

S: Because XXX

T: So we have more money and <<QICDIS>> <<FACT->> <<+>> what happen with account receivable? <<+>> <<FACT->> <<QICDIS>>

S: ...Less

T: Less account receivable. So you have forty five account receivable less.

(To the student at the b/b) With a change in the line

S: Ah ok

S: So that's transaction number three

T: No, it's transaction number two. And then another line. Ok. <<QICREF>> <<OPIN->> <<+>> Questions? <<+>> <<OPIN->> <<QICREF>> <<QICCON>> <<->> Is it clear? <<->> <<QICCON>>

S: XX a bracket

T: Yes, put a bracket because we have less. We have used our right to pay money. And now we have already collect our money. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>> (...3) <<QICREF>> <<OPIN->> <<+>> Questions? <<+>> <<OPIN->> <<QICREF>> Daniel, <<QICCON>> you don't have any questions? <<QICCON>>

S: No

T: <<QICCON>> Do you follow? <<QICCON>>

S: ...Yes

T: <<QICCON>> Yes? <<QICCON>> <<CLMMAN>> Ok, the next please. I don't know your name

S: Leonor

T: Leonor please. Read the third one <<CLMMAN>>

S: (reading)

T: Twenty percent cash

S: ...Ah (continues reading)

T: So the company purchase merchandise. <<QICDIS>> <<EXPL+>> <<+>>  
What happen? <<+>> <<EXPL+>> <<QICDIS>>

S: ...In the bank you have to write the money

T: Yeah

S: ...Twenty percent

T: The twenty percent that is... forty two. Right. <<QICDIS>> <<EXPL+>> <<+>>  
What else? <<+>> <<EXPL+>> <<QICDIS>>

S: ...And then twenty percent to short-term borrowings

T: <<QICCON>> Really? <<QICCON>> <<QICDIS>> <<EXPL+>> <<->> What do  
we get? <<->> <<EXPL+>> <<QICDIS>>

S: ...A credit

T: <<QICREP>> Sorry? <<QICREP>>

S: ...A credit

T: Yes, but <<QICDIS>> <<EXPL+>> <<+>> what is the purpose? <<+>>  
<<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> What do we want to  
have? <<+>> <<EXPL+>> <<QICDIS>>

S: ...XXX

T: <<QICCON>> Really? <<QICCON>>

S: ...No

T: Inventory, <<QICCON>> right? <<QICCON>> Merchandise is inventory. We  
want to have inventory in order to sell them. <<QICCON>> Right? <<QICCON>>  
<<QICCON>> Yes? <<QICCON>> So we will have more inventory. <<QICCON>>  
Right? <<QICCON>> (To the student at the b/b) Two one zero, inventory. And  
we pay some part of the inventory in bank and the other part- <<QICSA>>  
<<DSOM>> is it our main activity to buy and sell...? <<DSOM>> <<QICSA>>  
We assume, <<QICCON>> ok? <<QICCON>> So all the liability related with our  
main activity <<QICSA>> we call that in accounting...? <<QICSA>> Accounts

payable. So we increase our accounts payable. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Is it clear? <<QICCON>> <<CLMSS>> You have the debt, you have the liability, you have the obligation to pay the inventory. <<DSRETR>> So when when we use- ninety eight, ninety nine, one hundred (counting for students to be quiet) when we when we make a transaction, <<DSRETR>> we have to pay a part that we pay in cash and when we talk about on credit, on credit it means on credit for our suppliers. For us is a liability so be careful with this. When we talk we pay in cash a percentage and on credit another percentage it means that we have accounts payable, more liability, more obligation to pay. So credit means credit for them but not for us. So be careful, <<QICCON>> right? <<QICCON>> Be careful with this credit because it's not a credit for us. We call credit <<DSRETR>> when we when we lend some money. <<DSRETR>> Tell me

S: I have a question. You have explained it but I don't understand it. Accounts payable is for your main activity?

T: Yes, when you have an obligation to pay for your main activity, your main activity is to buy inventory and sell them

S: ...And then short-term borrowing for what?

T: Short-term borrowing... You have short-term borrowing when you have money. When you receive money from banks, you have short-term borrowings so the other part of the transaction that you call short-term borrowing is money. In this chart, the table that I do, and I <<DSFOR>> put <<DSFOR>> main activity, secondary activity, money, <<QICCON>> ok? <<QICCON>> So you will have only money when you talk about short-term borrowing. And it's not the same to have inventory that to have money. It's not the same. <<DSRETR>> Doesn't- doesn't have the same implication for accounting. <<DSRETR>> <<DSREP>> If you have money, the only thing that you have to do- silence please, if you have money the only thing that you have to do is to XXX. <<DSREP>> If you have inventory what you have to do is to sell. So the implication is not the same. And you have to sell the the inventory and then <<DSREP>> collect the money, collect the money. <<DSREP>> In the borrowing you only have one. You receive money and you pay that, <<QICCON>> ok? <<QICCON>> It's a good question. <<CLMSS>>

<<CLMMAN>> Your turn. <<QRCPR>> Your name? <<QRCPR>> <<CLMMAN>>

S: Mario

T: Mario, tell us- <<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes? <<QICCON>>

S: If you borrow XXX?

T: <<QICREP>> If you borrow what? <<QICREP>>

S: ...XXXX

T: Creditors

Please Mario. Read aloud

S: (reading)

T: Be careful with this transaction

S: (at the b/b) XXXX?

T: Yes. <<QICDIS>> <<EXPL+>> <<+>> So...? <<+>> <<EXPL+>> <<QICDIS>>

S: ...You have to put increase in bank and decrease in furniture

T: <<QICDIS>> <<FACT->> Increase in what? <<FACT->> <<QICDIS>>

S: ...Increase in bank and decrease in furniture

T: Decrease in bank. <<QICDIS>> <<FACT->> <<->> Have you collected any money? <<->> <<FACT->> <<QICDIS>>

S: No

T: <<QICSA>> When are you going to collect the money? <<QICSA>> Two years later

S: ...So it's accounts receivable?

T: <<QICDIS>> <<FACT->> <<->> Is it our main activity? <<->> <<FACT->> <<QICDIS>> (...4)

S: No

T: Our main activity is not buy and sell furniture. And it's buy and sell inventory, <<QICCON>> right? <<QICCON>>

Ok, so tell me

S: Furniture I would say-

T: <<DSRETR>> If I if I bought furniture, <<DSRETR>> <<DSREST>> how much or... <<QICDIS>> <<FACT->> <<->> what is the amount of furniture? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: ...Accounts receivable-

T: No, wait a minute. Ask me the furniture

S: ...Ok. The furniture XXX

T: That is the first thing. We don't have furniture now. So the balance should be zero. <<DSRETR>> The the final amount of furniture <<DSRETR>> should be zero. So here we have in brackets twenty three. Well done. <<QICDIS>> <<EXPL+>> <<+>> Then? <<+>> <<EXPL+>> <<QICDIS>>

S: ...In accounts receivable twenty two

T: In accounts receivable...Ok. <<DSREP>> Twenty two. Twenty two <<DSREP>>

S: ...And in XXX between brackets

T: Yeah. Ssshhhh. Listen to me please

S: ...Net income XXXX

T: Well done

Mario, we don't have furniture so we <<DSFOR>> put <<DSFOR>> in negative the same amount that we have at the beginning to have furniture zero, final amount of furniture zero. Then we have twenty two <<DSRETR>> like a like a like a right to collect money, <<DSRETR>> in account receivable debtor and then we have minus one because we have lost money in our main activity. <<QICCON>> Right? <<QICCON>>

S: So you XXXX?

T: Yeah

S: In furniture

T: With furniture I mean all the furniture. The exercise say XX furniture

<<CLMMAN>> Ok, the next one. Your turn. <<QRCPR>> Your name? <<QRCPR>>

S: Jorge

T: Jorge. Tell us <<CLMMAN>>

S: (reading)-

<<CLMMAN>> T: Ok, wait a minute. Wait a minute. <<DSREST>> The first- <<DSFIL>> ehhh <<DSFIL>> the full stop and then we will do the other one. <<DSREST>> <<CLMMAN>> Be careful with the sales. In sales we have two transactions, always two transactions. The first transaction is to record the sale. So we will have more revenue, <<QICCON>> ok? <<QICCON>> And then we have to record the decrease in our inventory. Because if we sell our product, we



have less inventory, <<QICCON>> right? <<QICCON>> So we always have two transactions when we do the sales <<DSFIL>> ehhh <<DSFIL>> the sales transactions, <<QICCON>> right? <<QICCON>>

<<CLMMAN>> So we are going to do the first one. Tell us <<CLMMAN>>

S: ...Inventories

T: No. First without inventory, the sale

S: ...Ok

T: <<QICDIS>> <<DESC->> <<->> What is sales for a company? <<->> <<DESC->> <<QICDIS>> (...3)

S: ...Net income?

T: A revenue, <<QICCON>> right? <<QICCON>>

S: ...A revenue

T: So we increase our revenue in two one eighty. And <<QICDIS>> <<FACT->> <<->> do we collect all the money? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehhh no

T: <<QICDIS>> <<FACT->> <<->> Only the...? <<->> <<FACT->> <<QICDIS>>

S: ...Thirty percent

T: <<DSREP>> Thirty percent. <<DSREP>> Ok, so in cash, in bank, we will increase our bank in eighty four thousand, <<QICCON>> right? <<QICCON>> The thirty percent of the total amount. And then one hundred and eighty six, <<QICDIS>> <<FACT->> <<->> where? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehh account receivables

T: In account receivables. Well done. <<DSREST>> So we have- because we must sold <<DSRETR>> we have more more right <<DSRETR>> to collect money and more bank. <<DSREST>> <<QICCON>> Ok? <<QICCON>> And then the second part of this transaction. <<DSFIL>> Eeehhh <<DSFIL>> Sergio please

S: (reading) So when we talk about about the cost of good sold we are talking about inventory, <<QICCON>> right? <<QICCON>> So we have less inventory. <<QICDIS>> <<DESC->> <<+>> What is the difference between the figure of the sales and the figure of inventory? <<+>> <<DESC->> <<QICDIS>> (..2) <<QICDIS>> <<REA+>> <<+>> Why we have sales for two hundred eighty thousand euros and the cost of good sold is only two hundred thousand euros?

<<+>> <<REA+>> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> Is it correct?  
 <<->> <<FACT->> <<QICDIS>>

S: ...Because because with the merchandising you get profit

T: That is the point. Well done. So it's not the same to evaluate with sale than with the cost of good sold. It's not the same way. <<DSSR>> We evaluate the sales a price <<DSSR>> and we evaluate the cost of our inventory at this cost. And it's not the same the cost as the price, <<QICCON>> no? <<QICCON>> It's not the same. If it was the same, we are silly. <<DSREST>> Because we- at the end we are not going to earn any money. <<DSREST>> <<QICCON>> Ok? <<QICCON>> So we want to XX, <<QICCON>> right <<QICCON>> ?

Ok, so we... reduce our inventory, <<QICCON>> right? <<QICCON>> in two hundred euros. And <<QICDIS>> <<EXPL+>> <<+>> what else? <<+>> <<EXPL+>> <<QICDIS>> <<DSRETR>> We need at least two two impact <<DSRETR>>

S: ...And we increase our... our bank

T: <<QICCON>> Really? <<QICCON>> (...4) If it's a cost. So we reduce our inventory and <<DSSR>> we have more <<DSAPP>> cost, <<DSAPP>> we have an expense. <<DSSR>> So we have to have here net income two hundred less. <<DSREP>> And it's always the same. Always the same. <<DSREP>> The cost of good sold with the inventory. <<DSSR>> So we have more <<DSAPP>> cost, <<DSAPP>> we have an expense for we have used our inventory, <<DSSR>> and we have less inventory. <<QICCON>> Right? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> Any question? <<+>> <<OPIN->> <<QICREF>> (..2) <<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes? <<QICCON>> (..2)

<<CLMMAN>> Ok, the last one. The number six. Juan <<CLMMAN>>

S: (reading)

T: So <<QICDIS>> <<META+>> <<+>> what is the meaning of this transaction?  
 <<+>> <<META+>> <<QICDIS>>

S: ...I think if you increase the reserve, you increase also the capital

T: <<QICCON>> You increase the capital? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>> And what else? <<+>> <<EXPL+>> <<QICDIS>> So you have your-

S: ...And the reserve

T: <<QICCON>> Really? <<QICCON>> The origin of the reserve is only the net income. <<DSRETR>> The non- the non-distributed profit. <<DSRETR>> So here, you are right, when the company XX shares it means <<DSSR>> we

increase our co- our capital <<DSSR>> but <<QICDIS>> <<EXPL+>> <<+>> for what? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<+>> What is the exchange? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Share per...? <<->> <<FACT->> <<QICDIS>>

S: ...Land

T: Land. So we have more land and more capital. So forty. In land forty. And in capital we have forty. <<QICCON>> Is it clear? <<QICCON>> (..2) It's a non-monetary contribution. There are two ways of contributing, the initial contribution: one is <<DSFIL>> eehh <<DSFIL>> giving money, so this is the monetary contribution, and <<DSRETR>> when when <<DSRETR>> we give non-current asset it is a non-monetary contribution. <<QICCON>> Ok? <<QICCON>>

S: XXXX?

T: The value of furniture is this one. <<DSSR>> That you get- you will get <<DSSR>> when you will collect this one. So you have XXX If the value of the furniture is this one and you could sell the furniture for more money, you will have here a profit

S: ...Ok

T: Tell me

S: XXXX

T: <<QICCON>> You are talking about this? <<QICCON>>

S: ...Yes. Correct or...?

T: <<QICREP>> Sorry? <<QICREP>>

S: ...Is it the XXX or collect?

T: It is correct. It is negative because you have <<DSRETR>> less less right <<DSRETR>> to collect money because you have the money. <<DSSR>> Have already- you already have the money <<DSSR>>

S: ...Ok

T: <<QICCON>> Ok? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> More questions? <<+>> <<OPIN->> <<QICREF>> <<QICDIS>> <<EXPL+>> <<+>> Don't we have to do anything else? <<+>> <<EXPL+>> <<QICDIS>>

S: The prepaid

T: The prepaid. In the balance sheet we have to pay electricity expense of two thousand and eleven for twelve. <<CLMMAN>> Come on, Alejandro. Do it <<CLMMAN>>

S: Prepaid expenses in brackets

T: <<QICCON>> Ok? <<QICCON>> <<DSOM>> So here we have less...<<DSOM>> <<QICCON>> Ok? <<QICCON>> <<DSSR>> We don't need to... we don't need to... have the information, <<DSSR>> we know it. We know it that the prepaid expense – if we see a prepaid expense in the balance sheet, according to the date, we should do it

S: XXX they have to switch XX

T: <<QRCPR>> Where? <<QRCPR>>

S: ...First line

T: You are right. Thank you.

Ok, thank you (to the student at the b/b)

S: XXXXXX (overlapped with students' talking)

T: The problem is that <<DSREST>> you have- we we use different terminology for for saying the same. <<DSREST>> XXXXX (background noise) Silence, please. It's a good question. All the contributions of all shareholders are called capital. All the contribution that the <<DSAPP>> shareholders, that the owners <<DSAPP>> of the firm do, we call it capital

S: XXXXX

T: Yeah, yes. You have giving reserve for the land. It's the same as money. If a company need a land to do whatever, <<QICRHET>> why not? <<QICRHET>> You exchange share for land. You want a land near to your company XXXX contributions. You don't pay the land, you give shares. The point is- silence please. Fran, it is forbidden to use the mobile phone. The idea is at the beginning you issue your shares

S: ...XXXX (overlapped with students' talking)

T: Yes, so you will have shares and capital, <<QICCON>> ok? <<QICCON>> Then you give the shares <<DSRETR>> to the the the owner of the land <<DSRETR>> and we receive the land. So you don't have the share and you will have the land. So we did directly. We did the land and the capital at the same time

S: XXXX

T: No, you don't have the money. You have the land

(Students talking among themselves)

<<CLMMAN>> Ok, so a volunteer <<DSRETR>> to do the... the balance sheet. <<DSRETR>> <<DSFIL>> Eeehhh <<DSFIL>> (point a finger at a student) come on. Another volunteer. Yes. Without the... without the book.

Now we are going to do the balance sheet, <<QICCON>> ok? <<QICCON>> The ending balance sheet. <<DSREST>> The balance sheet at the end of the period in the same that we have done- that we have the balance sheet at the beginning of the period. <<DSREST>> We have the initial amount, now we have record all the transactions, and now we will see the balance sheet at the end of the period. <<QICCON>> Ok? <<QICCON>>

So (to the student at the b/b) draw a table with four columns. Four columns in order to do a balance sheet. <<QICCON>> Right? <<QICCON>> (Teacher helping student draw the table) Silence please.

Ok, so in the balance sheet- Rocío and... María, at the end we will talk about it, <<QICCON>> ok? <<QICCON>> Now we do the disclose or the preparation of the balance sheet, <<QICCON>> ok? <<QICCON>>

So, at the top we are going to write all the non-current assets that we have. We are going to follow the same structure <<DSREP>> than in the exam. <<QICCON>> Ok? <<QICCON>> Than in the exam. <<DSREP>> <<CLMMAN>> Now we write building or land. Silence please. Now the amount, <<QICREF>> <<FACT->> <<->> what is the amount of building or land at the end of the period? <<->> <<FACT->> <<QICREF>>

S: One hundred at thirty

T: <<QICREP>> Sorry? <<QICREP>>

S: ...One hundred at thirty

T: <<DSREP>> One hundred at thirty. <<DSREP>> (To the students at the b/b) No, the structure is first a line and here the figure. Ok, the next one. Furniture, we write furniture. <<QICSA>> How much? <<QICSA>> Zero

(To a student misbehaving) The last time, the last time

<<QICDIS>> <<FACT->> <<->> Do we need to <<DSFOR>> put <<DSFOR>> it? <<->> <<FACT->> <<QICDIS>> (...3) Write zero. But we don't need to <<DSFOR>> put. <<DSFOR>> <<DSREST>> We don't have the amount- doesn't exist the amount, <<QICCON>> right? <<QICCON>> <<DSREST>> The next one. Loan. <<DSRETR>> So this this part we call the total amount the total amount of non-current asset <<DSRETR>> (writing it on the b/b)

Ok, the next one. Silence please. Inventory. <<QICREF>> <<FACT->> <<->> How much do we have in inventory? <<->> <<FACT->> <<QICREF>>

S: Fifty

T: Fifty. The next one, account receivable. <<QICREF>> <<FACT->> <<->> How much? <<->> <<FACT->> <<QICREF>> (..2) <<QICREF>> <<FACT->> <<->> How much? <<->> <<FACT->> <<QICREF>>

S: Two hundred

S (at the b/b): Two hundred?

T: Two hundred. <<QICSA>> And? <<QICSA>> Bank. <<QICREF>> <<FACT->> <<->> How much? <<->> <<FACT->> <<QICREF>>

S: XXX

T: Ok, prepaid expense. <<QICSA>> We have? <<QICSA>> Prepaid expense

S: No

S: Zero

T: Ok. And then the sum. And we write total of current asset. We've done the top of the part, the block. We can write at the beginning non-current asset and then the figure or at the end. Doesn't matter for me. <<QICCON>> Ok? <<QICCON>> But you have to <<DSAPP>> do <<DSAPP>> the total figure. Now, sum

S (at the b/b): Ah ok!

T: Be careful here because in the exam you cannot make these mistakes. If you don't put in order: units, and so on, you make a mistake, decimals... Tell him the figure

S: XXX

T: Point, point. And then another line and the total asset.

Ok, the other part. <<DSFIL>> Ehhh <<DSFIL>> capital, two hundred thirty. Ok, then we have reserve. Silence please. Thank you. Capital, then reserve. There is no variation. The only move after the reserve should be net income, non-distributed profit, <<QICCON>> right? <<QICCON>> Net income, six hundred. Ok. This is the <<DSREP>> total equity. Total equity. <<DSREP>>

<<DSREST>> <<DSRETR>> Then the... the... <<DSRETR>> we don't have non-current liability, so zero, <<DSREST>> <<QICCON>> ok? <<QICCON>> And then we have sales, one hundred and seventy eight. And then we have the borrowings. <<QRCAS>> Why don't you take notes, Alejandro? <<QRCAS>>

Ok, so now the current liability, the total current liability. Ok. And then we are going <<DSRETR>> to get at the at the same line, <<DSRETR>> total equity plus liability. No, here, at the same line than the total in order to see balance, <<QICCON>> ok? <<QICCON>> Total equity... and liability. It should be the same figure. <<DSREP>> It is, it is. <<DSREP>> (To student at the b/b) Ok, thank you

S: What is after account payables?

T: Account payables, <<DSREP>> then short-term borrowings, short-term borrowings <<DSREP>>

S: ...No, no above

T: Non-current liability

S: ...Aaahh

T: We don't have long-term liability. <<QICREF>> <<OPIN->> <<+>> Any question? <<+>> <<OPIN->> <<QICREF>> (...2) This is the structure that we must follow in the exam, <<QICCON>> right? <<QICCON>> This is the balance sheet. And then we will do the same with the income statement. <<CLMMAN>> <<QRCPR>> Another volunteer? <<QRCPR>>

S: Me?

T: No (pointing a finger at another student) (Teacher explains which part of the blackboard the student can clean up)

Ok, now we are going to prepare the income statement following the structure of the income statement. <<QRCPR>> Can you write income statement? <<QRCPR>> (to the student at the b/b) <<CLMMAN>> and be careful, now we don't write the date. We write the period. And <<QICDIS>> <<FACT->> <<->> what is the period? <<->> <<FACT->> <<QICDIS>> Marta, <<QICDIS>> <<FACT->> <<->> what is the period? <<->> <<FACT->> <<QICDIS>> (to a student misbehaving) Last time.

<<QICDIS>> <<FACT->> <<->> What is the period? <<->> <<FACT->> <<QICDIS>>

S: February

T: February two thousand and eleven. Ok, so income statement and NG, the name of the company. NG, like that. We write income statement, then the name of the firm and then the period. And be careful we cannot write the twenty eighth of February because if we write this, we are recording the revenues and the expenses of only one day. And this is not what we want. What we want is to

record <<DSRETR>> the... the the firm's variation of wealth <<DSRETR>> during that period. Ok.

Now <<QICSA>> what is the main element of the income statement? <<QICSA>> The main figure in accounting that is operating revenues. And in this case is services revenues, <<QICCON>> right? <<QICCON>> Services or sales... (teacher checks it out in the book) Sales revenues

S: XXX

T: Yes, because in the exercises says balance sheet and income statement.

Ok, so we have sales revenues. Sales that is two hundred eighty. Ok, <<QICDIS>> <<EXPL+>> <<+>> then? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> What is the next... step? <<+>> <<EXPL+>> <<QICDIS>> Go to the manual

S: Cost of good

T: The cost of good sold. Yes, that is... We write between brackets the cost of good sold. <<QICSA>> What else? <<QICSA>> (...3) <<DSFIL>> Eeehh <<DSFIL>> electricity expense. We call all the electricity expenses, internet expense, water expense, we call supplies but be careful because it is not the same than the physical provider or material or property. Without r. We have suppliers and supplies (writing the words on the b/b) Without r. These are expenses, all the expenses, for things that we cannot <<DSFOR>> put <<DSFOR>> in our own. Ok, supplies twelve. And then losses <<DSRETR>> of... of X. <<DSRETR>> So we have the operating revenues minus all the operating expenses. <<DSREP>> We draw a line. Losses. We draw a line. <<DSREP>>

I think you are helping your friend. He is writing... It doesn't matter.

Ok, so now <<DSREST>> we have in all the- all the operating revenues minus the operating expenses and we get the operating result. <<DSREST>> <<QICDIS>> <<FACT->> <<->> In this case this is positive or negative? <<->> <<FACT->> <<QICDIS>>

S: Positive

T: <<DSREP>> Positive. <<DSREP>> So we have <<DSREP>> operating profit. <<QICCON>> Ok? <<QICCON>> Operating profit. <<DSREP>> That is.... Sixty three. No, seven

S: Sixty seven



T: Then we have interest that is financial so we should <<DSFOR>> put <<DSFOR>> on the income statement, in the financial expenses. So we write interest expense

S: Why?

T: Because sales are revenues

S: Losses is negative?

T: Losses of furniture is negative, yeah. It's negative. So interest expense is negative, <<QICCON>> ok? <<QICCON>> And then we have- yes, another line, the financial result. <<QICDIS>> <<FACT->> <<->> This is positive or negative the financial result? <<->> <<FACT->> <<QICDIS>>

S: Negative

T: <<DSREP>> Negative. <<DSREP>> So, we have... <<DSFIL>> eehhh... <<DSFIL>> financial result, negative, zero. And now another line and in this case <<QICDIS>> <<FACT->> <<->> is losses or profits? <<->> <<FACT->> <<QICDIS>> (...4)

S: I don't know

T: <<QICDIS>> <<FACT->> <<->> Losses or profits? <<->> <<FACT->> <<QICDIS>>

S: Profits

T: So we have profits before taxes. That is. The sum of the operating profit that is our main line for us and the explanatory notes, the sum is the same figure than we have here. Should be the same. (To the student at the b/b) Ok, thank you.

In the final exam, in the final exam if you get the same figure is good for sure. It should be the same

S: XXXX

T: The financial result is negative because we have only one figure, one amount that is an expense. It's the only transaction in the financial part. <<DSREST>> So all the things that are not- what- <<QICSA>> when do we call financial transaction? <<DSREST>> <<QICSA>> When we move only money. When we move money that increase, in this case increase our equity we call financial. Expense. We will have- silence please, dividend revenues as financial revenues and these expenses that are financial expenses.

<<QICCON>> Is it clear the structure? <<QICCON>> (..2) <<QICCON>> Of the balance sheet and income statement? <<QICCON>> (..2) <<QICCON>> Yes?

<<QICCON>> (..2) <<QICREF>> <<OPIN->> <<+>> Question? <<+>> <<OPIN->>  
<<QICREF>>

S: XXXX

T: No. This is a way to see the movement of transaction balance

<<QICCON>> Clear? <<QICCON>> <<QICCON>> Is it clear? <<QICCON>>  
<<QICREF>> <<OPIN->> <<+>> Any question? <<+>> <<OPIN->> <<QICREF>>  
<<CLMMAN>> Ok, the next exercise. The exercise three point three. And  
another volunteer... <<DSFIL>> Eeehhh <<DSFIL>> <<CLMMAN>>  
<<QICREF>> <<FACT->> <<->> did you try the C one? <<->> <<FACT->>  
<<QICREF>> <<QICREF>> <<FACT->> <<->> The three point three the C? <<->>  
<<FACT->> <<QICREF>> The one zero four, <<QICREF>> <<FACT->> <<->> have  
you tried? <<->> <<FACT->> <<QICREF>> <<QICCON>> Yes? <<QICCON>>  
<<QICREF>> <<OPIN->> <<+>> Do you have any questions? <<+>> <<OPIN->>  
<<QICREF>> (..2) <<QICCON>> No questions? <<QICCON>> (...3) Easy,  
<<QICCON>> right? <<QICCON>>

Ok, so you have to record all the elements of the income statement,  
<<QICCON>> right? <<QICCON>> So we are going to write income statement,  
the name of the company that is Service Omarco... <<QICSA>> What is the  
business? <<QICSA>> Manufacture and sell shoes. <<DSREST>> This is the...  
our business. <<DSREST>> And then the date, that is two thousand and ten.

Ok, so the first thing that we have to do is to recognize which elements will go to  
the income statement. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> Daniel, please. Your turn

S: Read?

T: Yes please. Read the first. <<DSFIL>> Eehh <<DSFIL>> page one zero six  
<<CLMMAN>>

S: Purchase of a XX

T: <<DSREP>> Purchase of XX. <<DSREP>> <<QICDIS>> <<OPIN->> <<->> Do  
you think it's an element of the income statement? <<->> <<OPIN->>  
<<QICDIS>>

S: No

T: <<DSREST>> What is the...- <<QICDIS>> <<EXPL+>> <<+>> what it is for?  
<<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> What is X for?  
<<+>> <<EXPL+>> <<QICDIS>> <<DSREST>>

S: ...To... eehh XX the product

T: To deliver the product, for example, <<QICCON>> right? <<QICCON>> So <<QICDIS>> <<FACT->> <<->> are you going to use more than one million? <<->> <<FACT->> <<QICDIS>>

S: ...Yes

T: Yes, so <<QICDIS>> <<FACT->> <<->> it is what kind of element? <<FACT->> <<->> <<QICDIS>>

S: ...A non-current asset

T: Well done. <<DSREP>> A non-current asset. <<DSREP>> <<DSREST>> That's why you have to- this is the way. <<DSREST>> So the next one. Elia, please

S:

T: So, <<QICDIS>> <<OPIN->> <<->> do you think that this in the accounting language will go in the income statement? <<->> <<OPIN->> <<QICDIS>>

S: ...Yes

T: Yes. So, more or less in the middle write X expense. And the amount is fifty thousand. <<CLMMAN>> Ok, the next one, Ana <<CLMMAN>>

S: Tax XXXX

T: At the bottom line you have to write income tax. So here we have a thing of the result of the company. Ana, <<QICDIS>> <<FACT->> <<->> are we going to get profit or not? <<->> <<FACT->> <<QICDIS>> (..2) <<DSRETR>> If we pay taxes...If we pay taxes, it means that we earn money. <<DSRETR>> If not, if we have losses we are not going to pay any taxes, <<QICCON>> right? <<QICCON>> Income tax and the amount is two thousand one hundred. Nobody is saying nothing. <<QICDIS>> <<FACT->> <<->> Is it correct? <<->> <<FACT->> <<QICDIS>> Come on

S: No

T: <<QICDIS>> <<REA+>> <<+>> Why not? <<+>> <<REA+>> <<QICDIS>> (...4) Elena?

S: Eeehhh

T: Two thousand one hundred. Both are expenses so <<DSSR>> it should follow- should be between brackets. <<DSSR>> <<DSSR>> An expense is <<DSAPP>> a less- a decrease of the... firm's wealth. <<DSAPP>> <<DSSR>> It's a decrease of equity. The definition of expense, <<QICCON>> yeah? <<QICCON>> <<QICCON>> Ok? <<QICCON>> The next one. So electricity expense. Near to expense is electricity expense

S: XXXX

T: Yeah, yeah because we include together the expense. We put together the expense. Come on, the next one. The amount is one hundred. The next one <<DSFIL>> eehhh <<DSFIL>>

S: Marta

T: Marta

S: ...Eeehhh sales

T: Account payables

S: ...Account payables

T: <<QICDIS>> <<FACT->> <<->> Does it belong to the balance sheet? <<->> <<FACT->> <<QICDIS>>

(The student at the b/b drops the eraser) One point less

S: XXXX

SS: [[@@@@@]]

T: Come on, Marta

S: ...Eeehhh in the balance sheet

T: In the balance sheet. We don't need to <<DSFOR>> put <<DSFOR>> <<DSRETR>> in the... in the...- shouldn't put in the... income statement, <<DSRETR>> <<QICCON>> right? <<QICCON>> Next one. <<DSREP>> Turnover. Turnovers <<DSREP>>

S: In the income statement

T: <<DSREP>> In the income statement. <<DSREP>> The first line is the turnovers. <<DSRETR>> The turnovers is like the... the general way to call the... the operating revenues. <<DSRETR>> We can call sales revenues, we can call sales, we can call services revenue or turnovers in a general way. Ok, so turnovers. At the top

S: XXX

T: Yes, you have the structure in the manual. You must follow

S (at the b/b): So is turnover sales?

T: No, no, no, you write turnovers. We call operating revenues. Yeah. At the top operating revenues because we need to sales in order to get our profit. Here

operating... expenses. So, turnovers (indicating the student at the b/b where to write each element) Three hundred thousand.

I'm not going to hire you in my firm

S (at b/b): Why?

T: Because turnover is our main way to earn money. It's positive. You don't have to <<DSFOR>> put <<DSFOR>> it between brackets. Ok, be careful. Sales are positive for a company. It's the increases of our equity. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> Ok, the next one. Here, Adriana <<CLMMAN>>

S: Taxes profit

T: <<DSREP>> Taxes profit. <<DSREP>> <<QICDIS>> <<FACT->> <<->> Is it a profit? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: For selling our non-current asset. We write there profit. And it's one hundred

S: XXX

T: <<QICREP>> Sorry? <<QICREP>>

S: ...XXXX

T: No, but it's related to our net income

S: XXXX

T: This is a profit

S: ...XXXX

T: No, but it's not an expense. <<DSOM>> When we buy a- <<DSOM>> <<DSFIL>> this is a good question. <<DSFIL>> Silence please. <<DSFIL>> This is a good question. <<DSFIL>> <<DSRETR>> When we buy a... a truck, <<DSRETR>> silence please. When we buy a... a car, a truck in this case, we are going to use more than one period so it's an investment for us. The difference between an asset and an expense is the duration in the firm. <<QICCON>> Ok? <<QICCON>> Thank you for the silence. (To s student with the cell phone) Last chance.

<<DSREST>> So the thing is that if we have...- why... <<DSFIL>> eehhh <<DSFIL>> is the inventory, <<DSREST>> that is the cost of good sold <<DSRETR>> it's a... it's a... it's an expense and not a revenue- <<DSRETR>> and <<QICSA>> it's not an asset? <<QICSA>> Because we

assumed that the duration of this inventory that we are finishing XXX is to get cash and cash and cash. That's why we buy and sell our product, <<QICCON>> right? <<QICCON>> So the difference between asset and expense is the duration in the firm. <<DSRETR>> When we use a....inventor- <<DSALL>> a thing a.... <<DSALL>> good for more than one period is an asset. <<DSRETR>> But when we sold and <<DSSR>> we get an expense or a... sorry a profit or a loss <<DSSR>> for selling this truck that is not our main activity, but is related to our main activity, going in the truck to deliver our product it's part of our operating revenues. (To student at b/b) Then we need a part here to <<DSFOR>> put <<DSFOR>> the cost of the truck so you can put it also here. Yeah, here. <<DSREP>> Ten thousand, ten thousand euros. <<DSREP>> Ok. <<QICDIS>> <<FACT->> <<->> Positive or negative? <<->> <<FACT->> <<QICDIS>>

S: Positive

T: <<DSREP>> Positive. <<DSREP>> Ok. <<CLMMAN>> Next one, María <<CLMMAN>>

S: XX that is ehhh income

T: So turnovers and then cost of good sold. That is five hundred thousand. Ok, so the gross margins- wait a minute, the gross margins that is the difference between the price and the cost of our good, is two hundred thousand. It's our gross margin, the difference between... these two. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> Miguel, the last one. No, the next one, sorry <<CLMMAN>>

S: XXX

T: <<QICDIS>> <<FACT->> <<->> Operating or financial? <<->> <<FACT->> <<QICDIS>>

S: ...Financial

T: Financial. So we earn money because we <<DSFIL>> eehhh <<DSFIL>> get money. So the only flows in this transaction is money. <<QICCON>> Ok? <<QICCON>> So here, operating revenue. That is four thousand.

<<CLMMAN>> The next one, Lidia. Lidia, please <<CLMMAN>>

S: XXX

T: Wages of our... workers

S: Is it revenues or...?

T: Wages is an expense, <<QICCON>> ok? <<QICCON>> (To the student at the b/b) Wages. (Teacher explains where to add it in the table on the b/b) <<QICCON>> Ok? <<QICCON>> We write here wages

S: XXXXXX?

T: You have to go to the page... page number... seventy and there you have the structure. <<DSREST>> And we must follow- it's compulsory to follow this structure. <<DSREST>> <<DSREST>> It's not my...- it's not mine, it's the law. <<DSREST>> The law says we must follow the same structure. <<QICSA>> Why? <<QICSA>> Because it's a way to compare all the income statements, <<QICCON>> right? <<QICCON>> So we have the sales or the turnovers or the services revenues minus the cost of good sold. Ok, wages. The amount is twenty eight. <<DSREP>> Other operating expenses. Other operating expenses. <<DSREP>> Twenty five. Ok, <<QICSA>> what else? <<QICSA>> Debt interest. <<CLMMAN>> <<QRCPR>> Your name? <<QRCPR>>

S: Alberto

T: Alberto, tell us <<CLMMAN>>

S: ...Eeehh

T: <<QICDIS>> <<FACT->> <<->> Does it belongs to the income statement or not? <<->> <<FACT->> <<QICDIS>> (...7) <<QICDIS>> <<EXPL+>> <<+>> What's the meaning of interest? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<->> Debt interest? <<->> <<EXPL+>> <<QICDIS>> (...4) The money that you have to pay for a money that is not yours. <<DSSR>> The money is for- from the bank. <<DSSR>> And the bank is giving you money, but the remuneration of this money this is interest. So <<QICSA>> is it something that go in the income statement or not? <<QICSA>> Yes, it is an expense, <<QICCON>> right? <<QICCON>> The debt interest is always an expense, but because <<DSRETR>> the... the... flows are money <<DSRETR>> we have a financial statement. So we will write here: debt interest is a financial expense, <<QICCON>> right? <<QICCON>> And the interest is five, five thousand.

<<CLMMAN>> The next one. Alberto's XX?

S: Daniel

T: Daniel, tell is <<CLMMAN>>

S: ...Fire factory loss is...I don't know what is fire factory

T: You you lose a part of your factory. <<QICDIS>> <<EXPL+>> <<+>> So...? <<+>> <<EXPL+>> <<QICDIS>>

S: ...So... expense?

T: Yes. It's an operating expense. Yeah. <<DSRETR>> It's an operating- other operating expense. <<DSRETR>> So, here... Yes. We write fire factory loss.

<<CLMMAN>> Ok, the last one <<CLMMAN>>

S: Long-term borrowings. Balance sheet

T: <<QICREP>> Sorry? <<QICREP>>

S: ...Balance sheet

T: <<QICDIS>> <<FACT->> <<->> Balance sheet and what? <<->> <<FACT->>  
 <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Asset, liability, equity? <<->>  
 <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> What it is? <<->>  
 <<FACT->> <<QICDIS>>

S: ...Liability

T: <<DSREP>> Liability. <<DSREP>> Right.

Ok, so <<DSRETR>> we have finished the... the income statement <<DSRETR>> and we have to sum all the operating expenses and get the operating result. (Students start to put things away) <<DSREP>> Wait a minute, wait a minute. <<DSREP>> Operating result...<<QICDIS>> <<FACT->> <<->> how much? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> How much is the operating result? <<->> <<FACT->> <<QICDIS>> Sshhhhh The financial- wait a minute. <<DSRETR>> The financial- the financial result- <<DSRETR>> <<DSREST>> this is- we must put in capital letters operating <<DSREST>> <<DSFIL>> ehhh <<DSFIL>> profit and then we sum <<DSRETR>> the the operating revenue <<DSRETR>> minus the debt interest and we get- we haven't finished, please. And we get the financial statement is negative. And the financial losses of the financial result is minus one thousand. <<QICCON>> Right? <<QICCON>> And then we get the XXX decrease assets. <<QICSA>> <<DSRETR>> What is the... the income tax? <<DSRETR>> <<QICSA>> The income tax is a fiscal expense. It's not operating, is not financial, it is expense. <<QICCON>> Right? <<QICCON>> So we have three kind of elements in the income statement: operating result, financial result and fiscal expense. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>> <<CLMMAT>>

<<CLMMAN>> <<DSFIL>> Eeehhh <<DSFIL>> thank you and see you... next class in the computer lab. <<CLMMA>>



## 9.4.10. Lecture 2: Financial Accounting

Date: February 20<sup>th</sup> 2014

# students attending: 20 (divided in two groups)

Computer lab

**<<CLMMAN>>** T: Good afternoon. Next day please **<<DSFIL>>** eehh **<<DSFIL>>** knock the door. I forgot the **<<DSAPP>>** clock. **<<DSAPP>>** **<<QICCON>>** Ok? **<<QICCON>>** I'm very exciting with this **<<DSFIL>>** eehh **<<DSFIL>>** seminar. Ok, in this seminar we will see the database Amadeus. **<<QICSA>>** What it is for? **<<QICSA>>** This **<<DSFIL>>** eehh **<<DSFIL>>** database is **<<DSRETR>>** for this seminar, for the seminar, **<<DSREST>>** for the last seminar, the seminar fifth, the oral presentation. **<<DSRETR>>** **<<DSREST>>** The next week I will upload the name of the groups and the companies that you are going to study. So go to SABI to find the information needed to **<<DSRETR>>** prepare the the... the oral presentation. **<<DSRETR>>** **<<QICCON>>** Ok? **<<QICCON>>** And then it's also useful for other subjects. If you need to do an exercise in finance or in marketing or **<<DSALL>>** whatever **<<DSALL>>** during your degree, you can use it. You can use the SABI database. There is a big sister that is Amadeus for European companies. But we don't have the subscription of this European companies because it's too expensive, **<<QICCON>>** ok? **<<QICCON>>** The only limitation of this database is that you need to use it **<<DSRETR>>** through the... through the computer of the UCM. **<<DSRETR>>** So if you don't have the access to enter **<<DSSR>>** in the library through- in the library webpage through your code, **<<DSSR>>** it's a PIN, you can go to the library staff and ask for your PIN, **<<QICCON>>** ok? **<<QICCON>>** But if you don't have, you cannot use this database at home. But if you have the code, the PIN number, you can use it as well. **<<QICCON>>** Ok? **<<QICCON>>** So go to the library and ask for it if you want.

Ok, so the idea is you have to open the website of the financial accounting **<<DSCODE>>** *campus virtual*. **<<DSCODE>>** The website of the **<<DSCODE>>** *campus virtual*... **<<DSCODE>>** and there you could find the information of the questionnaire. Here we have a questionnaire with ten questions and we will ask all of them. We will try to ask all of them. So you have to open as well a Word file and which you only **<<DSFOR>>** put **<<DSFOR>>** your name, seminar two and then the question number one and the answer.

The question number two and the answer. Nothing else. And you have one week to fill in and turn, <<QICCON>> ok? <<QICCON>>

(Addressing a student) <<QRCPR>> Doesn't work? <<QRCPR>> <<DSRETR>> You can... you can switch off <<DSRETR>> and switch on again. Or do with him. <<DSOM>> In the same... <<DSOM>> <<CLMMAN>>

<<CLMMAT>> Ok, <<DSRETR>> so go to... to webpage of the UCM. <<DSRETR>> Use Firefox or Google Chrome better than Internet Explorer. I don't know why, <<QICCON>> ok? <<QICCON>> So go to the to the UCM webpage. And we are going to enter in the library webpage. <<DSCODE>> *Biblioteca*, <<DSCODE>> in the library, go there to the library. Silence please. And then click on <<DSCODE>> *base de datos*, <<DSCODE>> in database. <<DSCODE>> *Base de datos* <<DSCODE>> and then write SABI.

S: ¿Cómo se escribe SABI?

T: (spelling) S-A-B-I. <<QICCON>> Ok? <<QICCON>> SABI. And then search. <<DSCODE>> *Buscar*. <<DSCODE>> And here you have the access. Access to UCM users, <<QICCON>> ok? <<QICCON>> <<DSOM>> And this is the...<<DSOM>>

(Students talk to each other)

S: SABI?

S: SABI

T: SABI.

Ok, so this is the home webpage of SABI, <<QICCON>> ok? <<QICCON>> So there you have all the criteria to search, <<QICCON>> ok? <<QICCON>> So, we are going to ask the questions. So the first question is how many Spanish companies have more than fifty thousand employees. <<DSOM>> So we will go to... <<DSOM>> sorry, <<DSREP>> go to <<DSCODE>> *personalizar*. <<DSCODE>> Wait a moment. Go to <<DSCODE>> *personalizar* <<DSCODE>> <<DSREP>>

S: Yes

T: <<DSCODE>> *Opciones generales* and *idioma*. <<DSCODE>> And there we can change into English. <<DSREP>> <<DSCODE>> *Opciones generales-personalizar*, *opciones generales* and then *idioma*. <<DSCODE>> <<DSREP>> And there choose English, please. <<QICCON>> Ok? <<QICCON>> <<QRCPR>> So do you have the English version? <<QRCPR>> <<QICCON>> All of you? <<QICCON>>

S: Yes

T: <<DSREP>> Go to <<DSCODE>> *personalizar*, <<DSCODE>> at the top, <<DSCODE>> *personalizar*. <<DSCODE>> (Approaching a student) Here <<DSCODE>> *personalizar*, <<DSCODE>> then <<DSCODE>> *opciones generales*. <<DSCODE>> When you choose English, finish. (To a student) Go to <<DSCODE>> *base de datos*. <<DSCODE>> SABI, write SABI. <<DSREP>>

(Students talking)

T: <<QICREP>> Sorry? <<QICREP>>

S: XXXX

T: Yeah, yeah. Seminar. Go down, down, down, down. <<QICRHET>> Why? <<QICRHET>> It's loading. (To another student) <<QRCPR>> Are you there? <<QRCPR>>

S: Yeah

T: Ok, so go to employees. Go to employees and there and then last number of employees. And then, <<QICDIS>> <<FACT->> <<->> maximum or minimum? <<->> <<FACT->> <<QICDIS>>

S: Minimum

T: Minimum fifty thousand. I say ok. And this is the search strategy. Here you have the search strategy. <<QICDIS>> <<FACT->> <<->> How many? <<->> <<FACT->> <<QICDIS>>

S: Three

S: Three

T: <<DSREP>> Three. <<DSREP>> <<DSSR>> So if we view- if we go to view list of result, <<DSSR>> we have the name of the companies. So, you have to write the names of these three companies. Mercadona, El Corte Inglés and Correos. These three companies have more than <<DSSR>> fifty fifty thousand <<DSSR>> direct contracts, <<QICCON>> ok? <<QICCON>> So there are other companies that have for example Inditex, for example have many many employees, not direct contract. It's more risky. <<QICCON>> Ok? <<QICCON>> (..2) <<QICCON>> Ok? <<QICCON>> (...5) <<QRCPR>> Do you finish? <<QRCPR>>

S: Yes

S: Yes

T: Ok, now be careful because we have to clean this strategy search, <<QICCON>> ok? <<QICCON>> We have to clean it doing new search. Going

here to new search. And say ok. The system say that we lost the information, <<DSREST>> we have lost the- we will...lost the information. <<DSREST>> So ok. And now we are in the same webpage, in the home webpage of SABI. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> The second question. <<CLMMAN>> <<QICDIS>> <<FACT->> <<->> What is the legal form of the majority of the companies in this database? <<->> <<FACT->> <<QICDIS>> So, <<QICDIS>> <<FACT->> <<+>> which criterium should we choose? <<+>> <<FACT->> <<QICDIS>> (...3) Legal form, <<QICCON>> right? <<QICCON>> So we go to legal form, and here we have all the... legal forms that are in Spain. <<DSRETR>> If we cho- if we choose <<DSRETR>> XXX companies, <<DSSR>> we have one hundred twenty four thousand one hundred twenty nine companies. <<DSSR>> If we switch off this and select limit liability companies, we have more than one million. So, we have to choose one by one. And compare the number of companies that are in each legal form. <<QICCON>> Ok? <<QICCON>> <<DSSR>> So cooperative-cooperative <<DSSR>> there are... we have to wait... (computer loading) So cooperative <<DSSR>> there are five hundred-five thousand sorry, five thousand companies. <<DSSR>> Ok, so <<DSREP>> <<QICDIS>> <<FACT->> <<+>> what is the answer? <<+>> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<+>> What is the answer? <<+>> <<FACT->> <<QICDIS>> <<DSREP>> (.1) Limit liability companies. Ok, So write limit liability companies because there are more than one million. <<QICCON>> Ok? <<QICCON>> <<DSREP>> This is the figure. One million. This is the figure. <<DSREP>> <<DSREP>> <<QRCPR>> Finish? <<QRCPR>> (..2) <<QRCPR>> Finish? <<QRCPR>> <<DSREP>>

S: Yes

T: <<QICCON>> Yes? <<QICCON>> <<CLMMAN>> Next question. The number three. How many companies had losses in two thousand and eight. <<CLMMAN>> We we will clean this a new search and say ok. And now we have to go to financial data. Global. Use global. Because financial are several, not all. <<DSRETR>> The the... financial data <<DSRETR>> so go to global. And there you can choose absolute year, two thousand and eight, and then in variable we will choose the XXX period. <<DSRETR>> The last- the bottom line <<DSRETR>> of the income statement. That's it profit and loss period. This is the variable. And then <<DSRETR>> the the year. <<DSRETR>> And <<DSRETR>> <<QICSA>> what else? <<QICSA>> (.1) <<QICSA>> What else? <<QICSA>> <<DSRETR>> If we want to analyze the firm that got losses, <<QICSA>> what is the maximum profit? <<QICSA>> (.1) The maximum profit should be zero, <<QICCON>> right? <<QICCON>> So we write here zero. This is the maximum amount <<DSRETR>> of of the income- net income <<DSRETR>> in order to see the companies that have more- that have losses in two thousand and eight. Say ok and now the search strategy said that there

are three hundred thousand- <<DSRETR>> a bit- a little but more than three hundred thousand companies <<DSRETR>> that got losses in two thousand and eight, <<QICCON>> ok? <<QICCON>> If we go to the list of result, we can see the name of these companies, <<QICCON>> ok? <<QICCON>> All the name of these companies

S: And we have to put these names?

T: No, no. The number. Only the number, <<QICCON>> ok? <<QICCON>>

And then- wait a minute, wait a minute. <<CLMMAN>> And now and now we are going to do the same but with two thousand and twelve. <<QICCON>> Ok? <<QICCON>> <<CLMMAN>> <<DSREST>> So we go to the- <<DSOM>> we put the mouse in the... <<DSOM>> <<DSREST>> modify the search in the same search strategy we click there and <<DSREST>> we can chan- we can modify the... data, the year. The year data. <<DSREST>> We put two thousand and twelve. And say ok. The rest of the criterium are the same. And we have now... a little bit more. <<QICDIS>> <<REA+>> <<+>> What is the reason of this increase of this trend? <<+>> <<REA+>> <<QICDIS>>

S: The crisis

T: <<DSREP>> The crisis. <<DSREP>> The economic crisis. (To a student) Tell me

S: Which one have you selected?

T: Go to absolute year and <<DSOM>> now you have... ok. <<DSOM>> And then you have to put maximum... Ok, say ok

S: ...Ah! Ok, great

T: <<QICCON>> Ok? <<QICCON>> And then you click here and change the... year

S: ...Ok

T: Switch off this and select it

S: Year and then?

T: <<DSFIL>> Eehh <<DSFIL>> maximum. You have to write the maximum zero. Yes. If we want to see the firm that got losses. The maximum zero and then ok. <<DSOM>> You have to clean the...<<DSOM>>

S: ...Ah!

T: You have to go here and click all the time <<DSSR>> new search new search <<DSSR>> in order to clean the other searches.

<<QICCON>> Do you follow me? <<QICCON>>

(Approaching more students)

The maximum value zero. Now you are. <<QICCON>> Ok? <<QICCON>> And now go here and modify the search. You switch off this one.

<<CLMMAN>> Next question. <<DSSR>> The number four. No. Yes. Number... four, yes. <<DSSR>> Ok, so new search. <<CLMMAN>> Don't forget to clean the all search. <<QICCON>> Ok? <<QICCON>> So go to new search. Say ok and now we have to use two researches. Two search criterium. <<QICCON>> Ok? <<QICCON>> Two search criteria. First one is the... location and the other one is the <<DSSR>> in- industry or the sector, <<DSSR>> <<QICCON>> ok? <<QICCON>> So, we go to location and we are going to choose country, region in country. Go there and now <<DSRETR>> you have to- you have to know <<DSRETR>> something about the Spanish geography. <<QICDIS>> <<REA+>> <<->> You know where is Ciudad Real? <<->> <<REA+>> <<QICDIS>>

S: Yes

S: Yes

T: <<DSRETR>> Castilla la Man- Castilla la Mancha. <<DSRETR>> I am from Ciudad Real that's why I <<DSFOR>> put <<DSFOR>> it. Castilla la Mancha and then we choose Ciudad Real. <<QICCON>> Ok? <<QICCON>>

S: Ok

T: And then say ok

S: Wait, wait, what? Castilla la Mancha...?

T: Ciudad Real. So, there are there are eleven thousands companies <<DSRETR>> for all the... all the sectors. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<DSOM>> And now...<<DSOM>>

S: Castilla la Mancha and Ciudad Real [or just] Ciudad Real?

T: [Yeah] Just Ciudad Real

SS: [[Aaahhh]]

S: Fifty thousand

T: So all of them are the... company that we have, <<QICCON>> ok? <<QICCON>> In Ciudad Real. And now we are going to add another search step

S: This is this is the answer to number four?

T: No. Wait a minute. Sorry! Ok, and now... we are here, in this strategy, <<QICCON>> ok? <<QICCON>> In country and region and country Ciudad Real. Oh my God! And now we have to add other search. <<DSREP>> That is industry. Industry <<DSREP>>

S: Sorry?

T: And we have- wait a minute, <<DSREP>> we have to ways to to to find the industry or sector: <<DSREP>> <<DSSR>> textual chair- search or industry classification. <<DSSR>> <<DSREST>> The industry classification is- there are codes <<DSOM>> and textual search you will find...<<DSREST>> <<DSOM>>

S: The text

T: <<DSREP>> The text, <<DSREP>> you can write beverage. Be-ve-rage. And say ok. Ok, so pay attention please. Here we have the number of companies that there are in Ciudad Real, and then here <<DSRETR>> we have the... the sector, <<DSRETR>> <<DSOM>> the beverage sector that are... <<DSOM>> <<QICSA>> in Spain there are? <<QICSA>> Eighty thousand companies

S: So from Ciudad Real?

T: <<DSRETR>> The the <<DSAPP>> mix or the join criter- criteria- <<DSAPP>> <<DSRETR>> with both criteria you use, or we get two hundreds companies. If you use the code, you will find less. <<QICSA>> Why? <<QICSA>> Because in the code you will only find the primary code, the primary activity that is beverage. So it's <<DSSR>> more limited- limited to search by code. <<DSSR>> <<QICCON>> Ok? <<QICCON>> By code there are one hundred thirty three or something like that

S: Beverages (highlighting the final -s)

T: Yeah, that's why it's not exact

S: Now, doing two analyses we get that two hundred is the number of companies that sell beverage in Ciudad Real?

T: Yeah

S: ...And the total would be like in Spain eighty thousand

T: Yeah

S: ...Ok

T: <<QICCON>> Ok? <<QICCON>> <<DSREST>> So here- as you can see here- here <<DSRETR>> you have the searching- <<DSAPP>> the searching... equation <<DSRETR>> I mean the searching strategy.

<<DSAPP>> <<DSREST>> You have the first one and the second one and this is the result. If you want to find both at the same time, you can use 'or'. One or two. And you can add all the criteria that you want. <<DSREST>> All... you have to... limit and classify for all the criteria <<DSREST>>

S: I get more in total. I get one hundred and twenty eight

S: *Has puesto* beverages. *Hay que poner* beverage

T: Yeah... <<DSRETR>> if you use the... if you use the...the code, <<DSRETR>> let me show you. I'm going to clean this one. I'm going to use the other one. The industry classification. This is the national classification

S: And how do you... calculate it?

T: <<DSREST>> The... you have a you have a cross. <<DSREST>> You can go here and find the beverage. <<DSSR>> The fifty six. Sorry, the... fifty six is the food and beverage services activity. <<DSSR>> If you click there, fifty six... The code fifty six, the primary code in the national activity sector. Oh my God! Doesn't work. It's too lazy, today

S: It's very slow

T: It is. Or we are many people using. So here we have beverage servicing activities

S: Service beverage serving activities

T: There

S: ...But there are two

T: <<QICCON>> Only two? <<QICCON>>

S: XXX

T: Yes, but <<DSCIR>> this is like a more a more concrete but the general is this one. <<DSCIR>> And you see this only have three code digits and this has four digits

S: We are here?

T: Yeah. Alright. That's it. (Sneeze)

So according to this criterium we got one hundred eighty nine, <<QICCON>> ok? <<QICCON>> But it doesn't matter for me, the most important is to know the way to get it. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> Ok, clean this search and go to the next one. <<DSRETR>> Next next one in the audit report. <<DSRETR>> So we will go here <<DSSR>>



to the auditor- advisor and auditor. Auditor auditors qualification. <<DSSR>> <<QICCON>> Ok? <<QICCON>> <<DSRETR>> We will learn next next week in class the different way to... to know, <<DSRETR>> the different way to record an audit report. <<CLMMAN>> <<CLMSS>> <<DSREST>> If the audit report is- we go there the report, so if we see unqualify audit report, <<DSREST>> it means that this financial statement follow or show the transfer view of the company. It mean that this other report is clean so there is no problem, <<QICCON>> ok? <<QICCON>> If we see a qualify report it mean that there are <<DSALL>> something- <<DSALL>> some <<DSAPP>> specific situation: inventory evaluation or the... the risk of the company <<DSAPP>> or <<DSALL>> whatever <<DSALL>> that don't follow the accounting rules, the accounting framework. <<QICCON>> Ok? <<QICCON>> Then the negative audit report means that the financial statement <<DSSR>> doesn't follow the transfer view, doesn't follow the accounting principles. <<DSSR>> <<DSREST>> So it's a dirty report. A dirty audit report. <<DSREST>> <<QICCON>> Ok? <<QICCON>> And then refuse means that the company, <<DSOM>> the audit company <<DSSR>> don't want to- doesn't want to <<DSSR>> analyze the...<<DSOM>> it's the worst situation. <<QICCON>> Ok? <<QICCON>> <<CLMSS>>

So, we will choose qualifying, negative or refuse. And say ok. And that is. So there are four thousand five hundred fifty companies that have problems <<DSRETR>> in the- in their audit report. <<DSRETR>> <<QICDIS>> <<REA+>> <<->> Is this the percentage? <<->> <<REA+>> <<QICDIS>>

S: No

T: Now we need to get the percentage. Wait a minute, Rocío. <<DSRETR>> So we have the problem, the... the problem in the auditor. <<DSRETR>> <<DSSR>> Problems in the audit report. <<DSSR>> That is this figure. And now we are going to see the companies that prepare the audit report. So <<QICSA>> what do we have to do? <<QICSA>> All of them. Except the non-available. <<DSREST>> So they are... so the percentage is twenty six percent more or less. Twenty six dot four. <<DSREST>> So this is the percentage. <<DSRETR>> <<QICDIS>> <<OPIN->> <<+>> Do you- do you think it's good? <<+>> <<OPIN->> <<QICDIS>> <<DSRETR>> (.1) <<QICDIS>> <<OPIN->> <<->> Is good this figure? <<->> <<OPIN->> <<QICDIS>>

S: It's very high

T: It's too high! One out of four present problem in the audit report. <<DSREST>> So cannot tru- it means we cannot trust in one out of four companies in Spain. <<DSREST>> Spain is different, <<QICCON>> right? <<QICCON>>

**<<CLMMAN>>** Ok, going to the next one. **<<DSFIL>>** Eeehh **<<DSFIL>>** Rocío, your question **<<CLMMAN>>**

S: Yes. Why do they have in the period like the maximum data the maximum data is two thousand and twelve and not two thousand and thirteen?

T: Ok, it's a good question. Rocío asked **<<DSREST>>** why can can- we cannot find the two thousand and thirteen information. **<<DSREST>>** It's means that the company, right now they are preparing. Till July all the companies can prepare the information for the last period. So in August, August, September we will have the information in two thousand and thirteen

S: ...Ok

T: **<<DSREST>>** We are in the deadline. The legal deadline. **<<DSREST>>** That's why we don't have it. **<<DSRETR>>** And the the the source **<<DSRETR>>** of this information is the register. So if the company haven't got yet to the to the mercantile register, they cannot find the information.

**<<CLMMAN>>** Ok, so new search. **<<CLMMAN>>** Clean the search the search strategy and go to the next one. That is the four basic owner of ACS. So go to company name. And we will write ACS

S: What?

T: ACS. **<<DSOM>>** So you will find different and the... **<<DSOM>>** **<<DSRETR>>** you could you could see the revenues, **<<DSRETR>>** the high revenues is the company that we want to analyze

S: The first one?

T: Yeah. The other ones are from Barcelona and- So say ok. And now **<<DSFIL>>** ehhh **<<DSFIL>>** go to view report. We will see the view report of this company. ACS. So... take a look to all the information that we can find here

S: Can you repeat again please?

T: Yeah. I'm here in the search strategy. And now view report. (To a student) **<<QRCPR>>** Are you in ACS? **<<QRCPR>>** No. Go here, home. No! clean. New search. Ok, and then go to company name and write ACS. **<<DSCODE>>** ACS (in Spanish) **<<DSCODE>>** And now those are the same so use... I don't know which one ACS or ACS, S.A... And then go down. Say ok and then view report.

**<<QICCON>>** Ok? **<<QICCON>>** So we could find all this information, **<<QICCON>>** ok? **<<QICCON>>** So here we have all the accounting information, **<<QICCON>>** ok? **<<QICCON>>** We have the total asset, the balance sheet, the income statement, so on, **<<QICCON>>** ok? **<<QICCON>>** You can take a look. You can export to excel file all this information. Here export, **<<DSREST>>** you

can- you have- play with the data in excel, <<DSREST>> <<QICCON>> ok?  
<<QICCON>>

<<CLMMAN>> So go here, please, go to the bottom. On the right part, the right section you have... some graph. Go there and go to ownership structure  
<<CLMMAN>>

S: I found the company

T: View report

S: ...Ah! View report!

S: In my computer doesn't appear XXX

T: Write ACS, S.A.

S: ...Ah!

T: <<DSCODE>> Sociedad anónima. <<DSCODE>>

<<CLMMAN>> Go there and go to the ownership structure. <<CLMMAN>>  
And there you can find the company, our company and here you can find the owner of this company and the subsidies of this company

S: The names?

T: The names: Alba Participaciones, S.A, Corporación Financiera Alba, S.A., Corporación Financiera Alcor, Inversiones Desanch

S: Ok

T: <<DSRETR>> Those are the four owners of- the main owner of ACS.  
<<DSRETR>> <<DSRETR>> And if you click in the in the in <<DSSR>> the cross, <<DSRETR>> the arrows, <<DSSR>> you can find more information because there are more owners and more subsidiaries. And you can do like a map of the company. All the parents and all the child that this company have, <<QICCON>> ok? <<QICCON>>

S: Like a family tree

T: Yeah. Exactly the same

S: XXX

T: <<QICREP>> What? <<QICREP>>

S: ...XXXX

T: <<QRCPR>> <<DSRETR>> Are you in the... in the... in the report of the company? <<DSRETR>> <<QRCPR>> <<QRCPR>> In the ACS? <<QRCPR>>

(She approaches student) Go here. No, here. And then ownership structure. And you can see the data in a graph, <<QICCON>> ok? <<QICCON>>

<<CLMMAN>> Ok, <<DSRETR>> go to the to the first graphic. <<DSRETR>>  
 <<CLMMAN>> In the same company here we can find more more things. Go to the structure of the balance sheet. <<DSREST>> This is very useful for your company, for the project of your company. <<DSREST>> Can you see here the current asset and the current liability and the working capital. The different between <<DSRETR>> the the... the current asset <<DSRETR>> and the current liability, <<QICCON>> ok? <<QICCON>> So this company need external funding because have a negative... working capital. <<QICCON>> Ok? <<QICCON>> And then here you can change the year... <<DSRETR>> it's very very very... useful. <<DSRETR>> <<DSREST>> In the same part we could do the evolution- you can analyze the evolution of a key variable. <<DSREST>> So if you go here you can move from total asset, PIB before taxes, I don't know, the number of employees... So you have all the graph done. Ready to be use, <<QICCON>> ok? <<QICCON>> <<DSRETR>> If you go to to the evolution of the stock market prices, <<DSRETR>> you could find also, even today, the quotation today. The market valuation today. <<QICCON>> Ok? <<QICCON>> Of the company. <<DSREST>> So here you have the number of companies- the number of share that this company have, <<DSREST>> the last...<<DSFIL>> ehhh <<DSFIL>> <<DSREST>> if you go to the graph and you <<DSFOR>> put <<DSFOR>> your- should be, no, you cannot see. <<DSREST>> <<DSOM>> You can see more or less... <<DSOM>>

<<CLMMAN>> So for the last question you should do for Repsol.  
 <<CLMMAN>> Ok, ah! Here. <<DSREST>> The low... you can also use this graph... <<DSREST>> <<DSRETR>> <<DSAB>> So there are many there are many options to to get the... <<DSAB>> <<DSRETR>> <<QICCON>> <<DSSR>> Can you see the... the quotat- the price- the market price in two thousand and seven? <<DSSR>> <<QICCON>> <<QICCON>> And the price in two thousand and twelve? <<QICCON>> Ok.

<<CLMMAN>> Ok, so go to El Corte Inglés, so... do yourself please.  
 <<CLMMAN>> New search and company name, write El Corte Inglés, S.A. and try to find if this company quote or not in the stock market. Wait, those are brands. If you have if you have red color, when you search for a company name, it means that it's brand, they are brands. So you have to write S.A., <<DSCODE>> sociedad anónima, <<DSCODE>> right? El Corte Inglés, S.A.

(To a student) <<QICCON>> You have it? <<QICCON>> El Corte Inglés

S: Yes

T: And then you go view report...

S: Sorry, there is no data...

T: <<DSREST>> It means it doesn't list in the... This company doesn't list on the stock market <<DSREST>>

S: No

S: No

T: Because there is no information there. <<QICCON>> Ok? <<QICCON>> So write.

<<QICCON>> Ok? <<QICCON>> <<CLMMAN>> The next one. The last one, we are going to do the last one. <<CLMMAN>> The employees of Inditex. So go to clean the search, new search and now we'll go to write Inditex in the company name as well. Inditex, S.A. Spain

S: And we clean El Corte Inglés?

T: Yeah. We choose Inditex. View report. And you have the name here. You have the name <<DSRETR>> of the- the number of employees. <<DSRETR>> Oh, what happened! Write Grupo Inditex better. Grupo Inditex. Yeah, S.A. That is

S: No companies

T: <<QICRHET>> Why not? <<QICRHET>> Yes, it is Grupo Inditex without S.A.

S: You put Inditex, S.A.?

T: No, it doesn't work... Yes. So here you can find the number of employees, women and men. <<QICREF>> <<OPIN->> <<+>> Do you think it is enough to run this company? <<+>> <<OPIN->> <<QICREF>>

(Student talking about the numbers)

But I think... <<QICREF>> <<FACT->> <<->> It's enough? <<->> <<FACT->> <<QICREF>>

S: No

T: I don't think it's enough. <<QICDIS>> <<EXPL+>> <<+>> What happen? <<+>> <<EXPL+>> <<QICDIS>>

S: I think because the shops hire women for a short period of time, like three months or something

T: Yeah, but also because there are indirect contracts. I mean the company, Inditex Group doesn't contract the people directly. <<DSREST>> Through- they <<DSAPP>> use <<DSAPP>> through other companies <<DSREST>>

S: In Inditex...

T: In Inditex, in the main... firm of the company, of the Group, <<QICCON>> ok?  
<<QICCON>>

S: do we write XXX into one or...?

T: Both

S: ...¡Ah vale!

T: And now <<QICDIS>> <<FACT->> <<->> who are the three main basic competitors? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<EXPL+>> <<+>> How can we do it? <<+>> <<EXPL+>> <<QICDIS>> (...4) I'm going to tell you but you you should do. <<DSOM>> Here you have the... we will see... wait a minute- in the... <<DSOM>>

(Students speaking about the task in Spanish)

In English, please. (Students switch language) Ok, wait a minute. <<DSREST>> So now what you have to do- I don't know what happened here is to to find the code, <<DSREST>> the sector code. Industry classification. So the primary code of this company is four four six one, <<QICCON>> ok? <<QICCON>> So now you have to search again, you have to do all the search with this code only in sector and find the companies that are in this sector, with this code, with the same code. And the first three ones are the competitor, the main competitor of this company

S: XXX in textual text?

T: No, in industry classification. The CNAE.

Go here. Four six four one. Wool, sale of textiles. So we choose all of them and we will see... My God! Alright. Right here, or. So those are Percentile, BD, Apparel Spain, Sabina Text... <<DSOM>> Those are the... <<DSOM>> And <<DSRETR>> you can order by... by revenues, <<DSRETR>> here say order by revenues. So those are the three main competitors of Inditex in this industry code. <<QICCON>> Ok? <<QICCON>>

S: I use XX code or...?

T: No, you can choose like that. Four six, you open this and then open... this one

S: ...Ah don't I have to write it here?

T: No, here you have it. <<CLMMAT>>

<<CLMMAN>> Ok, so the time is over. Thank you for your attention. You have worked better than the other group. I have to tell you. So... <<DSFIL>> eehehh <<DSFIL>> try to finish. You have one week to try to finish the exercise and please upload from <<DSCODE>> *campus virtual*, <<DSCODE>> but not in the email, in the task. <<DSSR>> At the top- at the... at the bottom <<DSSR>> you have seminar. And seminar you have seminar two and then you have the task for seminar two. Click there and upload the file there. Please. <<QICCON>> Ok? <<QICCON>> If not it is a mess for me. If you upload through the email. <<QICCON>> Ok? <<QICCON>> And try to do the exercise three point five and three point two- <<DSSR>> four for the next week. <<DSSR>> <<QICCON>> Ok? <<QICCON>> The h, the h exercises, the three point four and the three point five. The two exercises left for the lesson three. We will finish on <<DSSR>> Thursday- Tuesday, <<DSSR>> we have Tuesday. <<QICCON>> Ok? <<QICCON>> So thank you and... have a nice weekend. <<CLMMAN>>

9.4.11. Lecture 3: Financial Accounting

Date: February 25<sup>th</sup> 2014

# students attending: 45

<<CLMMAN>> T: <<QRCPR>> Could you close the door, please? <<QRCPR>>

S: Let me ask you something

T: <<QICCON>> About? <<QICCON>>

S: ...Mid-term exam. When do we have it? Which week?

T: I ask you. <<DSRETR>> This this morning <<DSRETR>>

S: ...So can we... decide XX?

T: No, it's depending on <<DSRETR>> the... the evolution of the content.  
<<DSRETR>> I mean I have plan <<DSRETR>> around the second, the  
second week of March <<DSRETR>>

S: ...Ok. That means XXXX (students talking – overlap)

T: More or less, yes

S: ...Ok. But not XXX

T: No. Perhaps some exercises, perhaps some tests, but not the mid-term  
exam

S: Ok, thank you

T: Yeah.

<<DSREP>> Good morning. Sit down please. Good morning. Hello. Good  
morning. <<DSREP>> Put your name please. As always... Ok, today, today we  
are going- silence please. We are going to start. Today... we are going to start  
the lesson four. <<QICCON>> Ok? <<QICCON>> I know that we haven't finished  
yet the lesson three, but I have a surprise for you. Next week I won't be here in  
Madrid. I will be in Jyvaskyla, in Finland. So I can't stay in two places at the  
same time, <<QICCON>> right? <<QICCON>> <<DSRETR>> So you will follow  
the... you will follow the... my instructions. <<DSRETR>> David Pascual,  
lecturerDavid Pascual is is going to come here to do exercises with you on  
Tuesday, <<QICCON>> ok? <<QICCON>> And on Thursday you will go as



<<DSSR>> usu- as usually <<DSSR>> at the seminar <<DSRETR>> and you will have you will have the seminar you have to do the seminar three.

<<DSRETR>> You will have all the instruction in the <<DSCODE>> *campus virtual* <<DSCODE>> as always, <<QICCON>> ok? <<QICCON>> And I think that everything will go, <<QICCON>> ok? <<QICCON>> So I try to not disturb the classes.

Ok, so this is- silence please. This is a very important class. Today we have a very important class. This class is related <<DSRETR>> with the with the <<DSRETR>> book keeping, and it is really really important. So pay attention please to this class. <<QICCON>> Ok? <<QICCON>> All the theoretical <<DSALL>> thing <<DSALL>> that we are going to see here is really important <<DSRETR>> for for accounting. <<DSRETR>> <<DSFIL>> Eehhh <<DSFIL>> we will do a mid-term exam around the second week of March. Around. But perhaps we will have some exercises or some tests perhaps this week or perhaps the next week

S: When?

T: <<QICCON>> Ok? <<QICCON>> This week or the next week

S: The mid-term exam?

T: No, a test. One thing is a test and other thing is the mid-term exam. And we are going to do only- (She stops talking until students get quiet) <<QRCPR>> Can you switch off the mobile please? <<QRCPR>> No, all of you. Don't keep the mobile at your desk. <<DSOM>> It's a temptation to have the mobile... <<DSOM>> Marta, hello. <<QRCPR>> The mobile? <<QRCPR>> Ah, sorry. No, <<DSREST>> but it's better not don't see the mobile. <<DSREST>> <<CLMMAN>>

<<CLMSS>> <<DSREST>> Ok, so this chapter is the link between the transaction- <<QICRET>> do you remember when we did the table with the initial balance sheet, <<DSOM>> the information about the initial balance sheet and then... <<DSOM>> <<DSFIL>> eehh? <<DSFIL>> <<DSREST>> <<QICRET>>

(To a student) The last time. You are like a kids. Come on, you are here to learn.

So, do you remember the table that we <<DSFOR>> put <<DSFOR>> here <<DSFIL>> eehh <<DSFIL>> with the initial amounts of the balance sheet and then we did a table with the transaction. <<QICCON>> Ok? <<QICCON>> <<CLMMAN>> <<DSREST>> Today we are going to learn another way to do- the the usual way to record the transaction in the firm. <<DSREST>> <<QICCON>> Ok? <<QICCON>> <<CLMMAN>> And this is called book keeping. <<DSSR>> The book keeping procedure or the book keeping process

<<DSSR>> is what we are going to see <<DSFIL>> eehh <<DSFIL>> today. If it's work (the computer)

Ok, <<QICREF>> <<FACT->> <<->> have you read the motivation of the chapter? <<->> <<FACT->> <<QICREF>> (..3) Jorge, <<QRCPR>> can you read aloud the motivation? <<QRCPR>> The beginning of the lesson four

S: I read it?

T: Yeah, aloud please

S: ...(He reads)

T: Ok, thank you. So... <<DSFIL>> Eeehhh <<DSFIL>> Rodrigo, <<QRCPR>> can you ask the first question? <<QRCPR>> <<DSOM>> Read aloud and then...<<DSOM>>

S: (He reads the question)

T: <<QICREF>> <<FACT->> <<+>> You know the answer? <<+>> <<FACT->> <<QICREF>> (..2) <<QICREF>> <<FACT->> <<->> Someone know the answer? <<->> <<FACT->> <<QICREF>> (.1) <<QICIND>> How? <<QICIND>> The answer is <<QICIND>> how I record for these expenses in the books of my company? <<QICIND>> No, so we we don't know. And the second question: <<QICIND>> what kind of information do you need to record in transaction? <<QICIND>> (.1) <<QICREF>> <<FACT->> <<->> Do you know it? <<->> <<FACT->> <<QICREF>> (.1) <<CLMMAN>> <<DSRETR>> That's that's that is what we are going to learn today. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> We are going to learn how to record the transaction in a company. <<CLMMAN>> So we are going to understand the transaction because it's very important to know what kind of transaction <<DSSR>> sh- we must or we should record- we must record in the accounting books and which one don't. <<DSSR>> <<QICCON>> Ok? <<QICCON>> We cannot record all the <<DSALL>> thing <<DSALL>> that happen in a firm. We are going to record only the accounting event that we call transaction, <<QICCON>> ok? <<QICCON>> We are going to learn the different books of accounting. They are three books, but we are only going to follow two books: the journal and the ledger. We are going to understand the rule of debit and credit, entries and then the logic of transaction. <<QICCON>> Ok? <<QICCON>> So the <<DSALL>> idea, <<DSALL>> the accounting process is that there are economic events and we are going to analyze only the business transactions. So there are many things that happen in a firm, but we are going to record the business transaction. We are going to analyze the economic transaction and we are going to record the effect that this transaction have on the firm and then we are going to record the financial statement.

So this is the agenda (going through a power point presentation). And this is the first book. The first book is called journal. The journal book or journal.

<<DSREP>> This is the first book. <<DSREP>> The idea of this book is to record and the most important thing is day to day in a chronological order all the information that- all the transaction <<DSRETR>> that should be record in the... in the company, <<DSRETR>> <<QICCON>> ok? <<QICCON>>

So we will have the date, very very important because it's chronological order. Then we have the name of the account, the description, and the debit and the credit we will see what it means later. Debit amount and credit amount. This is... the structure of the... journal book. To record all the transaction that happen in a firm chronologically. <<QICCON>> Ok? <<QICCON>> And it's compulsory. To record the journal book is compulsory.

There are two ways to record the journal. It's also called general journal, journal book, but it's the same, <<QICCON>> ok? <<QICCON>> In Spanish we call <<DSCODE>> *diario*. <<DSCODE>> It mean day by day all the <<DSALL>> thing <<DSALL>> that happen in a firm. <<QICCON>> Ok? <<QICCON>> And there are two ways: the traditional form and the American form. In the... computer lab, in the seminar four we are we are going to work with an accounting software and we are going to work with the American form, that is the date, then the accounting elements and then the debit and the credit amount. In class we are going to work with the traditional form. <<QICSA>> Why? <<QICSA>> Because it's easier to understand why <<DSFIL>> eehh <<DSFIL>> element increase and which element decrease. <<QICCON>> Ok? <<QICCON>> So the structure of the journal would be <<DSALL>> something <<DSALL>> like that. (Teacher writing on the b/b) We have... the amount of the debit side, the element or the account of the debit side, the element of the credit side and the amount of the credit side. <<QICCON>> Ok? <<QICCON>> <<DSRETR>> This is the structure of the... of the of the journal book. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> For example, if I want to record <<DSFIL>> eehh... <<DSFIL>> Miguel, please tell me a transaction

S: To buy...

T: The company buy... <<QICREF>> <<FACT->> <<->> what? <<->> <<FACT->> <<QICREF>> [a boat, a-]

S: [Shares]

T: <<QICCON>> Shares? <<QICCON>> <<DSFIL>> Eeehhh <<DSFIL>> <<DSREP>> pay pay pay <<DSREP>> <<QICREF>> <<FACT->> <<->> how much? <<->> <<FACT->> <<QICREF>>

S: ...Twenty thousand

T: <<DSREP>> Twenty thousand for shares. <<DSREP>> <<DSRETR>> This is the record- the record of the transaction in the journal book. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> (.1) Now we are going to to issue new shares

for investing in China. <<QICCON>> Ok? <<QICCON>> So the transaction- for one hundred thousand euros. So the transaction will be this (writing on the b/b) This is the transaction in the journal book. And Jorge is wondering <<QICIND>> why? <<QICIND>> <<QICCON>> Are you wondering this? <<QICCON>>

S: Yes

SS: [[@@@]]

T: For sure. We will see why. But first, <<QICDIS>> <<FACT->> <<+>> what is the information of the journal book? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Which one is correct? <<->> <<FACT->> <<QICDIS>> (Time to answer with remote)

Stephany, tell us, <<QICDIS>> <<FACT->> <<->> which one? <<->> <<FACT->> <<QICDIS>>

S: B

T: B. Yes. B is the correct answer. Another question. <<DSFIL>> Ehhh <<DSFIL>> <<QICDIS>> <<OPIN->> do you think it's public this information? <<OPIN->> <<QICDIS>>

S: Yes

S: No

T: <<QICCON>> No? <<QICCON>> <<QICREF>> Who say yes? <<QICREF>> (..2) <<QICCON>> Yes? <<QICCON>> <<QICREF>> <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICREF>>

S: I think yes

T: So you can see all the transaction that happen in a firm

S: ...Yes

S: No

T: <<DSREP>> No. <<DSREP>> <<DSRETR>> This information is not is not... <<DSFIL>> ehhh <<DSFIL>> public. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<DSRETR>> The only the only way to to to <<DSSR>> sh- to see <<DSSR>> this information is a judicial requirement. <<DSRETR>> If a judge say that it's needed to analyze the journal book of a firm <<DSRETR>> in order to to to look for a... fraud, <<DSRETR>> for example, you could see this information. But only for a judicial requirement

S: XXX in the journal for example, in the books? If you do something fraudulent

T: Yes, you can do what you want. But then the auditor are the people who will check if it's right or not. You can do what you want, but then you have to see the consequences. <<QICCON>> Ok? <<QICCON>>

Ok, the other books, the other accounting books is the ledger. <<QICCON>> Ok? <<QICCON>> The ledger is the second book. And in the ledger <<DSREST>> we will see- we will do in class, we will do <<DSALL>> something <<DSALL>> like that <<DSREST>> (writing on the b/b) Like a T. <<DSSR>> In the account- in the journal we have transactions. <<DSSR>> <<DSREST>> This- and we call each transaction entry. <<DSREST>> <<QICCON>> Ok? <<QICCON>> In Spanish we call <<DSCODE>> *asiento*. <<DSCODE>> Like a chair. This is an entry, this is another entry so in the journal we will see only entries. <<QICCON>> Ok? <<QICCON>> In the ledger, we are going to see only Ts. T accounts, this is a T account. It's a capital letter like a t with capital letter. <<QICCON>> Ok? <<QICCON>> <<DSSR>> So in the journal we are going to do, we are going to see sorry Ts. <<DSSR>> T accounts. <<QICCON>> Ok? <<QICCON>> The structure of the ledger in class of the exercise will be like that. We are going to work with the two. I suggest that you work with two pages at the same time in each exercise. In one page we are going to record the journal and in the other page we are going to record the ledger. And the structure of the ledger, this is not compulsory. This document is not compulsory. So the structure is not compulsory as well. <<DSRETR>> We are going to divide the... the ledger in four part. <<DSRETR>> <<DSRETR>> Then in the lesson four you will- <<DSSR>> in the lesson four, in the lesson five, sorry, <<DSSR>> you will understand why we divide the ledger in this in this way, <<DSRETR>> <<QICCON>> ok? <<QICCON>> But now, trust me, <<QICCON>> ok? <<QICCON>>

So we are going to put here ledger and we are going... to put all the accounts, all the T accounts that are permanent in the top of the chart. And in the bottom we are going to put the T account that are temporary accounts. <<QICCON>> Ok? <<QICCON>> So here all the temporary accounts and here all the permanent accounts. <<QICCON>> Ok? <<QICCON>> And here, in this part, in the left part we are going to record all the debit accounts. All the accounts that have debit balance. All the account that have debit balance we are going to <<DSFOR>> put <<DSFOR>> in the left side. And in the right side we are going to <<DSFOR>> put <<DSFOR>> all the account that have credit balance. I mean, in this part we are going to see all the T accounts <<DSREST>> that have- that are permanent and have debit balance. <<DSREST>> In this part we are going to <<DSFOR>> put <<DSFOR>> all the temporary accounts that have debit balance. In this part we are going to <<DSFOR>> put <<DSFOR>> all the permanent accounts that have credit balance, and in this part we are going to record all the temporary account that have credit balance. <<DSRETR>> I'm not talking, I'm not talking about asset in one place,

<<DSRETR>> equity account in other place, revenues in other place. I'm not talking about that. <<QICCON>> Ok? <<QICCON>> And the idea is to record all the transactions <<DSREP>> at the same time- this is very important, at the same time in the journal and in the ledger. <<DSREP>> I mean if we we can write with the two hands at the same time, we should do that. <<DSREP>> We should record all the information of the journal at the same time that all the information in the ledger. <<DSREP>> So it's means that the information in both books are the same but with different structure. <<QICCON>> Do you understand me more or less? <<QICCON>> (.1) Ok, so if I have shares in bank- we write this: twenty thousand shares to bank twenty thousand. <<DSSR>> I have sh- I have <<DSFOR>> put <<DSFOR>> this information like that. <<DSSR>> And the second entry I <<DSFOR>> put <<DSFOR>> something like that. The same information that I <<DSFOR>> put <<DSFOR>> in the journal is <<DSREP>> the same information that I put in the ledger. The same information, <<DSREP>> <<QICCON>> ok? <<QICCON>> <<DSREST>> This is- the journal is not compulsory. <<DSREST>> <<DSSR>> Sorry, the ledger is not compulsory. <<DSSR>> <<QICCON>> Ok? <<QICCON>> But in the exercises we have to do both. <<DSRETR>> And then there are the there are the other books that is compulsory <<DSRETR>> but we are not going to prepare here is the inventories and the financial statements books. In this book, you will see the initial balance sheet, <<DSREST>> the quarterly trial bal- we will see in the in the in the lesson five <<DSREST>> what it is and the financial statement. <<QICCON>> Ok? <<QICCON>> So there are three books: the journal book, the ledger book and the inventories and financial statements book. <<QICCON>> Ok? <<QICCON>> This book we will do in the lesson five. <<QICCON>> Ok? <<QICCON>>

So <<QICDIS>> <<FACT->> <<+>> what is the information that we could find in the letter book? <<+>> <<FACT->> <<QICDIS>> (Time to reply with the remote)

S: What is the XXX?

T: <<DSREP>> We will see, we will see <<DSREP>>

<<QRCAS>> Where's the box? <<QRCAS>> Oh there! Wait a minute

Ok, so <<QICDIS>> <<FACT->> <<->> what is the correct answer? <<->> <<FACT->> <<QICDIS>> <<CLMMAN>> Your name... I can't see your names. <<DSFIL>> Eehh <<DSFIL>> Sergio's partner

S: Me?

T: No <<CLMMAN>>

S: I think it's... A

T: A. <<DSAB>> What is the different between...? <<DSAB>> This is only the balances. And this is the increases or decreases of each account. <<DSREST>> So this is... This is this information is the trial balance. <<DSREST>> We will see. <<QICCON>> Ok? <<QICCON>> But now what we are going to see is how the accounts increase or decrease following a rule. We will see this one.

Ok, another question. An auditor wants to know what cause cash to increase by one thousand euros <<DSSR>> in on January the third two thousand and nine. <<DSSR>> <<DSSR>> Which book- <<QICDIS>> <<FACT->> <<->> in which book will you see this information? <<DSSR>> <<->> <<FACT->> <<QICDIS>>

(Time to reply with the remote)

<<CLMMAN>> Tell us. I forgot your name

S: Jacobo

T: Jacobo <<CLMMAN>>

S: ...I think it's C, the journal

T: It's the journal. That's correct. <<DSREP>> The information the information it is my fault. <<DSREP>> The correct answer is the journal. <<QICDIS>> <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<+>> <<DSSR>> Why do you choose or why did you choose the journal? <<DSSR>> <<+>> <<REA+>> <<QICDIS>>

S: ...Because...

T: Because <<DSREP>> you have a date. You have a date, <<DSREP>> so you have to analyze chronologically all the transaction that have been happening in a firm

S: ...In the ledger we don't have the...

T: The date. Ok, well done

S: We are now using the traditional form. The traditional form doesn't have a date, right?

T: Yes, <<DSREST>> it- the traditional have the date as well. <<DSREST>> Here. <<DSREST>> We are going to <<DSFOR>> put- <<DSFOR>> we can <<DSFOR>> put <<DSFOR>> here, the date here. <<DSREST>> Yes, we will see. You will see. Yes. <<DSSR>> But in the journal you don't have- sorry, in the ledger you don't have the.... the date <<DSSR>>

Ok, <<QICSA>> how the accounts works?- <<QICSA>>

S: You said that in the journal the information is chronological-

T: Silence please

S: ...and you said that I mean you have to record the information at the same time in both structures in the ledger and journal ehhh is the ledger therefore ehhh is the information in the ledger therefore chronological too or not?

T: No. <<DSRETR>> Because you cannot you cannot see when <<DSSR>> this inform- this <<DSFIL>> ehhh <<DSFIL>> [amount] happen <<DSSR>> <<DSRETR>>

S: ...[Oh]

S: You should put the date, right?

T: <<QICREP>> You should <<DSFOR>> put? <<DSFOR>> <<QICREP>>

S: ...The date

T: No, <<DSREST>> you- we will see in the computer lab, in the seminar four we will see how an accounting software works. <<DSREST>> <<QICCON>> Ok? <<QICCON>> <<DSREST>> So we are going to include only once- we are going to write only once in the journal and then automatically we will have the information in the ledger. <<DSREST>> <<QICCON>> Ok? <<QICCON>> But this is in the computer lab. <<DSREST>> But in order to rising- in order to to try to understand the accounting process <<DSREST>> we need to do both things <<DSREP>> at the same time at the same time. <<DSREP>> <<QICCON>> Right? <<QICCON>> So in class we are going to learn <<DSREST>> the procedure, the process <<DSREST>> that we will have in our mind, then when you understand this it's very easy, it's like <<DSALL>> a routinary thing. <<DSALL>> <<DSRETR>> But now in the in the in class we have to do both. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> One with the date and one without.

Ok, so we are going to record all the transaction, only economic events. And <<QICSA>> what are the characteristics of this <<DSFIL>> ehhh <<DSFIL>> economic events? <<QICSA>> The first things is the economic event could be independent of the firm intention. <<DSREST>> I mean there are- there will be- there could be transaction that are depend- that are <<DSFIL>> ehhh <<DSFIL>> voluntary or there is an intention of the firm, but there are other don't. <<DSREST>> <<QICCON>> Ok? <<QICCON>> <<QICREF>> <<FACT->> <<+>> Could you <<DSFOR>> put <<DSFOR>> me an example? <<+>> <<FACT->> <<QICREF>> <<CLMMAN>> I forgot your name. Try

S: Patricia



T: Patricia <<CLMMAN>> (..3) Tell me <<DSALL>> something, <<DSALL>> any transaction that a company wants to do (..3)

S: ...Sell...

T: Sell a book, if it's a book shop, sell a book. Ok. And you, Miguel? Tell me

SS: [[@@@]]

T: <<QICREP>> Sorry? <<QICREP>>

S: Gonzalo

T: Gonzalo. Sorry. I can't see your names so I can't learn your names. Tell me a transaction that a company don't have- doesn't have the intention to do it (...4) <<QICSA>> Do you think that the company have a fire in his building, for example? <<QICSA>> No. This is an accounting transaction as well. <<QICCON>> Ok? <<QICCON>> So the accounting transaction is not exactly related with the intention of the firm. <<QICCON>> Ok? <<QICCON>> This is the first point. The second point-

S: The characteristics- where are the characteristics in the book?

T: Yeah, the same

S: ... Where is?

T: Yeah

S: ... I mean XXXXX It doesn't say anything

T: Yeah. <<QICCON>> No really? <<QICCON>>

S: No

S: No

T: Are inside the books. For sure. The second characteristic is that this transaction <<DSREST>> could affect or will affect to the equity. <<DSREST>> To the firm's equity. <<CLMMAN>> Ana, please. No, it's not Ana

S: María

T: María, please (calling attention) <<CLMMAN>>

<<DSREST>> So the transaction could affect or will affect the firm's wealth. <<DSREST>> This is the second characteristic. The third characteristic is that there should be an economic point of view. <<DSRETR>> The transaction are meanful in of in an economic point view <<DSRETR>> and the last one is that this economic event must, this is must, have an effect in a direct and concrete

way. I mean, if there is an increase, if there is an increase of the price, price index, <<QICDIS>> <<OPIN->> <<->> do you think that <<DSRETR>> this is an effect an effect, a transaction that we need to record? <<DSRETR>> <<->> <<OPIN->> <<QICDIS>>

S: Yes

T: No

S: ...Yes

T: No

S: ...Why?

T: It's not...

S: @@

T: It's not direct, it's not an effect that is direct and concrete <<DSRETR>> in a in the firm's wealth. <<DSRETR>> When you buy something <<DSSR>> for more price for more- for a high price, <<DSSR>> then you will record these increase

S: ...Ah!

T: But only the price indexes is not an accounting transaction. <<QICCON>> Ok? <<QICCON>> <<DSRETR>> And it's important to know that the... that the accounting transaction have two impact in the firm. <<DSRETR>> <<DSREST>> They- all the transaction have an origin and a destination. <<DSREST>> All the transaction that have in a firm. That's why we call double entry book keeping. We have two impacts at the same time for only one transaction. <<QICCON>> Ok? <<QICCON>> Two impact that we call book <<DSFIL>> ehhh <<DSFIL>> double entry book keeping

S: I have a question

T: Tell me

S: ...In the book XXX

T: Yeah, only for your knowledge, <<DSOM>> but not in the... <<DSOM>> <<QICCON>> ok? <<QICCON>>

Ok, so <<QICDIS>> <<FACT->> <<->> which one is not an accounting transaction? <<->> <<FACT->> <<QICDIS>> (Time to reply with remote) <<DSREP>> I told you. Elena, <<QICDIS>> <<FACT->> <<->> which one? <<->> <<FACT->> <<QICDIS>> (The teacher changes the slide and the answer is shown) I told you. Sorry. I told you the example, <<DSREP>> <<QICCON>> ok?

<<QICCON>> This this have a direct impact in the firm's wealth and this and this one, <<QICCON>> ok? <<QICCON>> The increase in the price index doesn't have <<DSSR>> a an impact <<DSSR>> directly in the firm.

Ok, <<DSREP>> so all the T accounts all the T accounts <<DSREP>> have the same structure we have here. We are going to <<DSFOR>> put <<DSFOR>> the name of the account- María, please. Stay here. All the T account have the same structure. <<DSSR>> In the middle of the T account on the top of the T account <<DSSR>> <<DSRETR>> the the the capital letter t, <<DSRETR>> <<DSREST>> we have- we are going to put the name of the account. <<DSREST>> So if we have I don't know a building we are going to <<DSFOR>> put <<DSFOR>> here building. If we have bank, we are going to <<DSFOR>> put <<DSFOR>> here, bank. <<QICCON>> Ok? <<QICCON>> And then in the left side, sorry, yes, in the left side, <<DSRETR>> we have the the debit side. <<DSRETR>> It doesn't matter that that here we see t, d, dr, debit or <<DSALL>> whatever. <<DSALL>> It's only a way to follow a rule. <<QICCON>> Ok? <<QICCON>> So in this part <<DSRETR>> we we will have <<DSRETR>> debit, and in this part we are going to have credit, in the left side we are going to call credit. And then, inside the T account we will have the amounts, all the entries in the left side all the account, all the entries in the right side in the same account. And at the end of the t, the tail of the t, we will have the balance. The balance is the difference between the amount of the debit and the amount of the credit. We cannot have a negative balance. <<DSFIL>> Eeehhh <<DSFIL>> write this in your notes please. We cannot have, it's impossible to have negative balance. We will have, we will always have positive balance

S: Or zero

T: <<DSREP>> Or zero. <<DSREP>> Right. If we have the same amount in the debit and in the credit side, we will have zero balance. But we cannot have minus ten. Because it's a different. <<QICCON>> Ok? <<QICCON>>

All the accounts that belongs to the income statement, we call temporary accounts. Jorge, all the income statements accounts are temporary accounts. <<QICDIS>> <<EXPL+>> <<+>> Why? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> Why do you think it's temporary? <<+>> <<EXPL+>> <<QICDIS>> (.2) <<QICDIS>> <<FACT->> <<->> <<DSRETR>> Do you have do you have <<DSRETR>> the same account all the year in the same firm? <<->> <<FACT->> <<QICDIS>> <<QICSA>> In two thousand and twelve we will have the same or in two thousand and fourteen we will have the same temporary accounts, the same accounts of the income statement than in the previous year? <<QICSA>> No, that's why we call temporary accounts. And all the information of the balance sheet are permanents accounts. I mean assets, liability, equities accounts are permanent account. <<QICSA>> Why?

<<QICSA>> Because we we keep this information year by year, I mean if this year we've bought a building, we <<DSFOR>> put <<DSFOR>> here building. Twenty thousand euros, we will have this building next period next period. <<QICCON>> Ok? <<QICCON>> If at the end of the period we have in bank I don't know <<DSFIL>> ehhh <<DSFIL>> ten thousand euros, at the beginning of the next period we will have the same information. <<DSREST>> That's why the permanents- we call the balance sheet account permanents accounts. <<DSREST>> Lidia, <<QICCON>> do you follow me? <<QICCON>>

S: Yes

T: <<QICCON>> Really? <<QICCON>> <<QICDIS>> <<FACT->> <<->> So a revenue is a temporary or a permanent account? <<->> <<FACT->> <<QICDIS>>

S: ...Temporary

S: Temporary

T: Temporary account. Ok, well done.

When we say to debit or to charge mean to introduce a debit entry <<DSSR>> in the journal- in the ledger and in the journal. <<DSSR>> When we say debit, we record here the amount in the debit side. And when we record credit, we introduce a credit entry in the ledger and in the journal. <<DSRETR>> And if we want if we want to <<DSRETR>> calculate the balance we have to subtract the sum of the debit side minus the amount of the credit side. For example, if I have this, bank two thousand and I have here and <<DSRETR>> I have one thousand and- one thousand and five hundred, <<DSRETR>> <<QICDIS>> <<FACT->> <<->> what is the balance of this account? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> What is the balance? <<->> <<FACT->> <<->> <<QICDIS>>

S: Five hundred

T: And this is the debit side and this is the credit side, <<QICCON>> ok? <<QICCON>> So I'm going to write debit balance and the debit is higher than the credit so I will <<DSFOR>> put <<DSFOR>> here credit balance. Sorry, debit balance. <<QICCON>> Ok? <<QICCON>>

If I have this T account <<DSFIL>> ehhh <<DSFIL>> I don't know, furniture and I have here twenty, ten thousand and here five thousand. <<QICDIS>> <<FACT->> <<->> What is the balance? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> The balance is...? <<->> <<FACT->> <<QICDIS>> Rodrigo? <<DSFIL>> Ehhh <<DSFIL>> Francisco, sorry. Francisco?

S: Twenty five thousand?

T: <<DSREP>> Twenty five thousand. <<DSREP>> I sum here thirty and here five, <<QICCON>> right? <<QICCON>> So the balance, the difference is twenty five thousand. <<QICDIS>> <<FACT->> <<->> Debit or credit? <<->> <<FACT->> <<QICDIS>>

S: That would be...[eehh] debit

T: [Who win?] <<QICDIS>> <<FACT->> <<->> the debit or the credit side? <<->> <<FACT->> <<QICDIS>>

S: ...jAh no! the credit

T: This is debit and this is credit. The debit side is higher than the credit side. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>>

Another example. I have this T account: long term borrowings. This is the debit side and this is the credit side. And I have here one hundred and then we have two hundred, twenty twenty thousand. <<DSFIL>> Eeehhh <<DSFIL>> Sergio's... <<QRCPR>> Your name? <<QRCPR>>

S: Marcos

T: <<DSREP>> Marcos. <<DSREP>> <<DSREST>> You are not here and your last- this is your last chance. <<DSREST>> So, <<QICDIS>> <<FACT->> <<->> could you tell me the balance? <<->> <<FACT->> <<QICDIS>> (...5) It's really important this class. Really really important this class. <<QICDIS>> <<FACT->> <<->> And your friend Sergio? <<->> <<FACT->> <<QICDIS>>

S: I can't see

T: <<DSREP>> Twenty thousand, twenty thousand, twenty thousand <<DSREP>> and one hundred (...7) (Students calculating) <<QICDIS>> <<FACT->> <<->> So? <<->> <<FACT->> <<QICDIS>>

S: Forty thousand?

T: <<DSREP>> Forty thousand. <<DSREP>> The only thing that you have to do is to subtract

S: Yeah, yeah

T: Sum here. One hundred thousand. Sum here. Sixty thousand and then the difference. <<QICCON>> Ok? <<QICCON>> And then because- ssshhh silence please, because credit is higher than debit amount, we write here credit balance. We don't have negative balance. Never. <<QICCON>> Ok? <<QICCON>> (..2) Ok

S: Can I ask you something? I know it is stupid but why [XX C the meaning because it's credit but here XX]

T: [No, it's silly but...] No meaning. <<DSREST>> They don't have- <<DSOM>> those those those two... <<DSOM>> it's a good question because a lot of people think that this is credit like a credit... when we give money to a firm, but it doesn't mean that. <<DSREST>> This is <<DSFIL>> ehhh <<DSFIL>> debit and this is <<DSFIL>> ehhh <<DSFIL>> credit because Luca Pacioli- sssshhhh. Luca Pacioli <<DSFIL>> ehhh <<DSFIL>> I don't know, six centuries ago write this with this meaning but now it doesn't have any meaning. No meaning. Think <<DSRETR>> that this is the... the left side <<DSRETR>> and this is the right side and forget it the meaning. There is no meaning in the debit and in the credit there is only a way to say we are going to learn how the asset, the liability, equities and so work, <<QICCON>> ok? <<QICCON>> But this is the left side and this is the right side. Nothing else, <<QICCON>> ok? <<QICCON>>

S: And what is the difference XX?

T: <<DSREST>> I'm going- we are going to learn, <<DSREST>> <<QICCON>> ok? <<QICCON>> In Spanish we also call we call this <<DSCODE>> *debe* <<DSCODE>> and this is <<DSCODE>> *haber*, <<DSCODE>> but it doesn't mean anything as well. If I write here Zipi and here Zape it's the same for me. There is no meaning with this <<DSCODE>> *debe* <<DSCODE>> and <<DSCODE>> *haber*. <<DSCODE>> Many people think that the debit means that you have, that you own <<DSALL>> something <<DSALL>> and <<DSCODE>> *haber* <<DSCODE>> in the credit side means that you are going to have <<DSALL>> something <<DSALL>> but no meaning

S: But in an exercise I need to know where to write the number

T: We are going to learn, right now. <<QICCON>> Ok? <<QICCON>> But it's a good question. It's a good good question.

Ok, so here you have the rules. Revenues- sssshhhh. Revenues accounts are credit when we record additional revenues. So it means that all the revenues increase in the credit side. <<QICCON>> Ok? <<QICCON>> All the expenses accounts increase in the opposite side, in the debit side. All the asset account increase in the debit side. All the equity accounts increase in the credit side. And all the liabilities increase in the credit side. A way to to learn easily these rules, it means. We have to learn only one: the asset. And then compare with the other ones. I mean, the asset. All the asset account increase here. In the left side. <<QICCON>> Ok? <<QICCON>> All the asset increase here in the debit side. <<QICSA>> What is the difference between an expense and an asset? <<QICSA>> They are more or less the same, <<QICCON>> right? <<QICCON>> Only the duration in the firm. <<DSSR>> So asset and expense works at the same time- at the same way. <<DSSR>> So, if we increase asset here, also the expenses increase here. In the debit side. <<QICCON>> Ok? <<QICCON>> And in the balance sheet when we record the balance sheet we record here the asset and here the equity and liability, <<QICCON>> right? <<QICCON>> So if

the asset increase here, in the debit side, the equity and liabilities increase in the other side. <<QICCON>> Ok? <<QICCON>> In the credit side. <<QICCON>> Yes? <<QICCON>> If the expenses are record in the debit side, and the revenues are the opposite of expenses, <<DSSR>> we should record the exp- the revenues as well in the credit side. <<DSSR>> <<DSSR>> So only if you learn- if you only learn the asset working <<DSSR>> and then comparing the asset with the liability and equity and with expenses and revenue, you have it. <<QICCON>> Ok? <<QICCON>> So asset in the debit side. Asset is equal as expenses, both in the debit side and the other ones in the opposite side. In the credit side. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>>

S: Yes

So, come on, try. <<QICDIS>> <<FACT->> <<->> Which are the following items are increased with debit entries? <<->> <<FACT->> <<QICDIS>> (Time to reply with remote) debit entries in the left side.

<<CLMMAN>> <<DSFIL>> Eehhh <<DSFIL>> Ana. Who are- <<QRCPR>> Are you Ana? <<QRCPR>> No. <<QRCPR>> Your name? <<QRCPR>> <<QRCPR>> Your name? <<QRCPR>>

S: Marina

T: Marina. Tell us <<CLMMAN>>

S: ...Assets and expenses

T: <<QICDIS>> <<FACT->> <<->> And? <<->> <<FACT->> <<QICDIS>>

S: ... and expenses

T: <<DSREP>> Assets and expenses. <<DSREP>> This is the... question. An expense is a <<DSFOR>> consume <<DSFOR>> of asset. So at the end are more or less the same. <<DSSR>> So both works- work at the same time- at the same way. <<DSSR>> <<DSCODE>> Sorry *con el* time. <<DSCODE>> <<DSSR>> Wor- work- works- Both works- work at the same time, assets and expenses. <<DSSR>> And expenses and assets as well. <<QICCON>> Right? <<QICCON>> But the duration in the firm is less than an asset.

Ok, so one by one. Accounts by accounts. Account of assets. When we have an account of asset the initial value is always in the debit side. And all the increases as the debit side as well. <<QICCON>> Ok? <<QICCON>> But if we decrease the asset, we record in the opposite side of the increases. Francisco. In the credit side. <<QICCON>> Ok? <<QICCON>> <<DSREST>> We start an account- an asset account with the debit register. <<DSREST>> And it's a bilateral working, I mean, <<DSREST>> we will have asse- <<DSFIL>> eeehhh <<DSFIL>> we will have amount in the debit in the debit- in the credit side.

<<DSREST>> Both places we will have amounts. We can increase here or we can decrease here. <<QICCON>> Ok? <<QICCON>> It's bilateral working. But normally, <<DSREST>> the debit- the amount of the debit side, <<DSREST>> the debit should be at least equal than the credit side. Or higher. Debit must be equal or higher than the credit amount. And the final balance should be debit or zero. There is only one exception that is bank. You could have negative number in your bank account, <<QICCON>> right? <<QICCON>> So this is the only exception. <<DSOM>> But in a normal way you cannot have... <<DSOM>> If you have a furniture <<DSSR>> and you buy- you bought a furniture for ten thousand euros, <<DSSR>> <<QICCON>> right? <<QICCON>> If you don't have this furniture, you sell this furniture, <<QICDIS>> <<FACT->> <<->> you will have balance...? <<->> <<FACT->> <<QICDIS>>

S: Zero

S: Zero

T: <<DSREP>> Zero. <<DSREP>> <<DSREST>> So it doesn't- There is no meaning if you say you have twelve. <<DSREST>> <<DSREST>> It couldn't be- it's impossible to have more value here than in the debit side. <<DSREST>> Impossible, <<QICCON>> ok? <<QICCON>> So if you don't have an asset, you have to record the same value in both places in the debit and in the credit side and the balance should be zero. It mean that you don't have this asset. <<QICCON>> Ok? <<QICCON>> So it's really really important to note which kind of account we have. If you mix asset with liabilities you will have a problem because the rule are the opposite. <<QICCON>> Ok? <<QICCON>> Next one. The liabilities and equities works the same. Both work the same way. So the <<DSSR>> initial initial value <<DSSR>> in the opposite side, the credit side. And all the increases in the credit side as well. And then the decreases in the debit side, in the opposite side of the asset. Then we have asset in one place in the balance sheet and equities and liabilities in the other one. So the the starting point is the credit side, the initial value. The liabilities and equities work in a bilateral way. It means that you can write <<DSSR>> in the debit- in the credit and in the debit side, in both sides. <<DSSR>> The restriction is that the credit should be higher on at least equal than debit. And the final balance should be credit or zero. <<QICCON>> Ok? <<QICCON>> The opposite side.

<<QICSA>> What happens with the expenses and the revenues? <<QICSA>> The expenses and revenues are part of equity, <<QICCON>> right? <<QICCON>> <<QICRET>> Do you remember the definition of expenses? <<QICRET>> <<DSSR>> An increa- a decrease of equity. <<DSSR>> <<DSSR>> And the definition of revenue is a decrease of equity. Sorry, sorry an increase of equity. <<DSSR>> So expenses and revenues don't have bilateral working. They have only one way to work. <<DSSR>> Expense work in the debit side and asset- and revenues works in the credit side. <<DSSR>>



Always. <<QICCON>> Ok? <<QICCON>> So, if you don't have a revenue, if you have a negative revenue. It's mean that you have an expense. And if you have <<DSSR>> a no expense, <<DSSR>> it means that you have a revenue. <<QICCON>> Right? <<QICCON>> So all the expenses are only one way to work that is in the debit side. And all the revenues have only one way to work that is in the credit side. <<QICCON>> Ok? <<QICCON>>

So, <<QICDIS>> <<FACT->> <<->> which of the following items are decreased with debit entries? <<->> <<FACT->> <<QICDIS>> (Time to reply with remote)

<<DSFIL>> Eehh <<DSFIL>> Carlos, <<QICDIS>> <<FACT->> <<->> which one? <<->> <<FACT->> <<QICDIS>>

S: ¿Yo?

T: Yes

S: ...Eehh eehhh A

T: A. The decreases in debit side. It's a liability that works in the opposite way than the asset. Well done!

Another question

S: Sorry. Dividends. Dividends is part of XX or...?

T: Depending on what you consider. If you receive the dividend or you give the dividend

S: ...Could be equity?

T: <<DSAB>> It could be... <<DSAB>> no no never equity. <<DSREST>> Never equity because it's a... if it's dividend you receive it's a financial revenue and if a dividend that you will give to your shareholder, it's a liability. <<DSREST>> <<QICCON>> Ok? <<QICCON>> I <<DSFOR>> put <<DSFOR>> in a general way.

<<CLMMAN>> Ok, the next one.

(Time to reply with remote)

(To a student) <<QRCPR>> Are you with the mobile? <<QRCPR>> Go out please. It's incredible! I'm going to stay alone. At home. <<QICRHET>> Who will be the next one? <<QICRHET>>

So... <<DSFIL>> eehhh <<DSFIL>> María <<CLMMAN>>

S: [B]

T: [Which] one is the...? B. It's correct. The increases in the credit side are liabilities and revenues. Liabilities, equities and revenues work the same. <<QICCON>> Ok? <<QICCON>> Well done.

Next one. " <<QICDIS>> <<FACT->> <<->> Which account has a normal debit balance? <<->> <<FACT->> <<QICDIS>> " <<QICDIS>> <<DESC->> <<+>> What is the meaning of normal debit balance? <<+>> <<DESC->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> <<DSREST>> Which account- which kind of account have normal debit balance? <<DSREST>> <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Which one? <<->> <<FACT->> <<QICDIS>> (.1) <<QICSA>> Assets and...? <<QICSA>> (.2) And expenses, <<QICCON>> right? <<QICCON>> So now what we need to do is to try to find the asset account. <<QICCON>> Ok? <<QICCON>> That's why it's important to know which account is an asset, a liability and an equity. Because if you don't know this then it's very difficult to <<DSRETR>> know the the working. <<DSRETR>> Ok, so Laura, <<QICDIS>> <<FACT->> <<->> which one is the correct answer? <<->> <<FACT->> <<QICDIS>>

S: B

T: <<QICCON>> Are you sure? <<QICCON>>

S: ...Not really

T: <<DSFIL>> Eeehh <<DSFIL>> receivables are asset. <<DSREST>> This is... <<QICDIS>> <<FACT->> <<->> what kind of account is this one? <<->> <<FACT->> <<QICDIS>> <<DSREST>>

S: Equity

T: Equity, accounts payable. Payable, payable liability and capital is equity as well. <<QICCON>> Right? <<QICCON>> <<DSRETR>> The only, the only account that are asset is this one. <<DSRETR>> <<QICCON>> Did you follow me? <<QICCON>> <<QICCON>> Did you understand this? <<QICCON>> (.1) <<QICCON>> Yes? <<QICCON>> Ok.

Next one. " <<QICDIS>> <<FACT->> <<->> Which account has a normal credit balance? <<->> <<FACT->> <<QICDIS>> " So we have to have in our mind that normal credit balance <<QICDIS>> <<FACT->> <<->> are...? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> What kind of account? <<->> <<DESC->> <<QICDIS>>

S: Liabilities

T: <<DSREP>> Liabilities, <<DSREP>> equities

S: And revenues

T: <<DSREP>> And revenues. <<DSREP>> <<QICCON>> Right? <<QICCON>>

S: What are the debit balance?

T: <<QICREP>> Sorry? <<QICREP>>

S: ...If liabilities, equities and revenues are debit balance, which ones are debit?

T: <<DSREP>> Assets and expenses. Assests and expenses. <<DSREP>>

<<CLMMAN>> Daniel? <<QRCPR>> Are you Daniel? <<QRCPR>> No  
<<CLMMAN>>

S: David

T: David, sorry

S: I don't...

T: Credit balance are liabilities, equities or revenue expenses

S: Then... A?

T: Yes. <<DSREST>> The trade payable are the- this are liability, payable you have to pay, you should pay, financial investment is an asset, an investment, cash is an asset as well. <<DSREST>> <<QICSA>> And liquidity asset and inventory...? <<QICSA>> The same. It's an asset, <<QICCON>> right? <<QICCON>> <<QICCON>> Do you understand? <<QICCON>> (.1) <<QICCON>> Yes? <<QICCON>> (..3)

Next one. Here the question is which one is an expenses or a revenue <<DSREST>> because unilateral working- the the account that have unilateral working are only revenues or expenses. <<DSREST>> <<QICCON>> Right? <<QICCON>> Because asset, equity and liabilities account have both movement. In the debit and in the credit. But in the unilateral working is only for expenses and revenues account. <<QICCON>> Ok? <<QICCON>> Be careful. (Time to reply with remote)

<<DSFIL>> Eeehhh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> which one? <<->> <<FACT->> <<QICDIS>>

S: Me?

T: Yes. <<CLMMAN>> <<QRCPR>> Your name? <<QRCPR>> Alberto? No

S: Daniel

T: Daniel <<CLMMAN>>

S: ...I think it's D

T: <<DSREP>> I think is D. <<DSREP>> <<QICDIS>> <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICDIS>>

S: ...Because XX are revenues and...

T: And <<QICDIS>> <<FACT->> <<->> this one? <<->> <<FACT->> <<QICDIS>> (.2) <<QICDIS>> <<FACT->> <<->> Is this account an expense? <<->> <<FACT->> <<QICDIS>>

S: It's an asset

S: ...You said be careful so...

T: Yes, this is an asset. Be careful. This is an asset because it is a prepaid expense so this is the only revenue account. So the correct answer is the letter D. <<DSREST>> This is the same- turnover is the same than sales or... this is like the general way to call the main revenues of a firm. <<DSREST>> Turnover is a <<DSAPP>> general. <<DSAPP>> If we buy and sell product we talk about sales as a main revenue. If we render <<DSSR>> a services- a service, <<DSSR>> it means that we had services revenues. <<QICCON>> Ok? <<QICCON>> Turnover is in a general way. <<QICCON>> Is it clear this more or less? <<QICCON>> <<QICCON>> Yes? <<QICCON>> You should <<DSFIL>> eehhh <<DSFIL>> you should study this working, <<QICCON>> ok? <<QICCON>>

And now we are going to analyze the transaction. At the beginning we are going to do a chart. It's not compulsory. At the beginning we are going to do it but then when we learn, we are going to do the same chart in our mind. And we are record directly the journal and the ledger. <<DSOM>> But first we need to like a... break the transaction in five questions, <<DSOM>> <<QICCON>> ok? <<QICCON>> So we are going to do a chart with five column (drawing a chart in the b/b) <<QICCON>> Ok? <<QICCON>> <<DSOM>> We are going to write a...- <<DSOM>> the answer of these five questions, <<DSREST>> one question in one- in each column. <<DSREST>> <<DSREP>> This is the basic accounting chart but this is not compulsory. I repeat again. <<DSREP>> So first we are going to <<DSFOR>> put <<DSFOR>> the transaction. <<QICCON>> Ok? <<QICCON>> So we are going to write the transaction here: transaction one, transaction two and so on <<QICCON>> ok? <<QICCON>> Then <<DSRETR>> the first the first the first question <<DSRETR>> is <<QICIND>> what account element are involved in this transaction? <<QICIND>> I mean <<DSREST>> the transaction will be the- for example, the first transaction will be: <<DSREST>> the company issues shares in order to start its activity in one thousand euros deposit in a bank account. This is the transaction. So <<QICDIS>> <<OPIN->> <<->> which element or what accounting element do you think it- it play in this transaction? <<->> <<OPIN->> <<QICDIS>>

S: Bank

T: <<DSREP>> Bank. <<DSREP>> So we have bank and <<QICDIS>> <<FACT->> <<->> what else? <<->> <<FACT->> <<QICDIS>>

S: Shares

T: We call capital, <<QICCON>> right? <<QICCON>> When we issue share is the initial contribution, <<QICCON>> ok? <<QICCON>> We call capital. <<QICCON>> Right? <<QICCON>> <<DSRETR>> This is the first the first... <<DSFIL>> ehhh <<DSFIL>> question: <<DSRETR>> what accounting element are involved in this transaction. The second the second questions is <<QICIND>> those elements belongs to...? <<QICIND>> So we record the elements: bank, <<QICDIS>> <<DESC->> <<->> what kind of account is bank? <<->> <<DESC->> <<QICDIS>> (..2)

S: Current asset

S: Asset

T: It's an asset. <<QICCON>> Right? <<QICCON>> So we are going to write asset. <<QICDIS>> <<DESC->> <<->> What kind of account is capital? <<->> <<DESC->> <<QICDIS>>

S: Equity

T: Equity so we are going to write equity. <<QICCON>> Ok? <<QICCON>> The next question is <<QICIND>> what is the effect in this transaction: increase or decrease? <<QICIND>> The element. <<QICIND>> The element increase or decrease? <<QICIND>> <<DSREST>> So we- <<QICDIS>> <<EXPL+>> <<+>> what happen with bank? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSREST>> For this transaction increase or decrease? <<->> <<FACT->> <<QICDIS>>

S: Increase

S: Increase

T: <<DSSR>> We have more bank- money, <<DSSR>> <<DSREP>> we have more money. <<DSREP>> So increase. <<QICDIS>> <<EXPL+>> <<+>> What happen with equity? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> We have more equity or less equity? <<->> <<FACT->> <<QICDIS>>

S: More

T: More equity so more equity. Then the next question is <<QICIND>> where do these element start with? <<QICIND>> <<QICIND>> The debit or in the credit side? <<QICIND>> So here we should record the debit or the credit. <<QICDIS>> <<FACT->> <<->> The increases of the asset goes to...? <<->> <<FACT->> <<QICDIS>>

S: Debit

T: Debit side. <<QICDIS>> <<FACT->> <<->> And the increases of equity goes to? <<->> <<FACT->> <<QICDIS>>

SS: [[Credit]]

T: Credit side. And then the amount. <<QICSA>> How much I say? <<QICSA>> One hundred thousand, one hundred thousand. <<QICCON>> Ok? <<QICCON>> So you should do this question in your mind in order to record the journal and the ledger.

Next step to do the journal. I'm going to write the journal here in order to have in the same screen. So now in the journal <<DSREST>> I'm going to follow the structure- the traditional structure of the journal. <<DSREST>> <<QICCON>> Right? <<QICCON>> So I will have here the date of the transaction, then I will <<DSFOR>> put <<DSFOR>> here the amount of the debit side. It's always the same, <<QICCON>> right? <<QICCON>> Wait a minute. The amount of the debit side, then I will <<DSFOR>> put <<DSFOR>> the element of the debit side, then I will <<DSFOR>> put <<DSFOR>> the element of the credit side. And then I will <<DSFOR>> put <<DSFOR>> the amount of the credit side.

So, <<QICSA>> what is the amount of the debit side? <<QICSA>> Go to the table. I see <<QICSA>> what is the amount of the debit side? <<QICSA>> <<DSSR>> One thousand hundred- one hundred thousand. <<DSSR>> So I write here one hundred thousand, <<QICCON>> ok? <<QICCON>> Then the journal says the element of the debit side. <<QICSA>> What is the element of the debit side? <<QICSA>> I go here and see bank, so I <<DSFOR>> put <<DSFOR>> bank here. I say transaction, then amount of the debit side, the element of the debit side, the element of the credit side and the amount of the credit side. And now the element of the credit side. <<QICSA>> Which is the element of the credit side? <<QICSA>> Go to the chart and see. Capital, so I write here capital and then the amount of the credit side. In this case it's the same, <<QICCON>> ok? <<QICCON>> So now I have my first entry. <<QICCON>> Ok? <<QICCON>> (..2) Tell me

S: Is the minus or plus that they quantity is positive or negative?

T: No, it means that increase or decrease. <<DSSR>> Some days- some years <<DSSR>> I <<DSFOR>> put <<DSFOR>> arrows like that, but for me is the same. It's not compulsory, you have to have this in your mind. If you prefer this, for me is the same. It means that both increase. Both elements increase for the transaction. <<QICCON>> Ok? <<QICCON>>

S: ...Yeah

T: We are going to record all the transaction. The company- take note please, <<DSSR>> the company buy- buys a... a furniture <<DSSR>> <<DSRETR>> and pays a half a half on credit. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> This is the transaction. So, we are going to record. <<QICDIS>> <<FACT->> <<->> What are the elements that are involved in this transaction? <<->> <<FACT->> <<QICDIS>> (...3) <<CLMMAN>> <<QRCPR>> Your name? <<QRCPR>> Ana? No

S: Natalia

T: Natalia. Tell us. <<CLMMAN>> <<QICDIS>> <<FACT->> <<->> What are the elements? <<->> <<FACT->> <<QICDIS>> (..2) If we buy a furniture and we pay half and...half on credit so... <<QICDIS>> <<FACT->> <<->> what are the elements? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehhh cash in the bank, is it?

T: Yeah. Bank. <<QICDIS>> <<FACT->> <<->> What else? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> What do we have? <<->> <<FACT->> <<QICDIS>>

S: ...An asset

T: <<QICDIS>> <<FACT->> <<->> That is? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> The name is? <<->> <<FACT->> <<QICDIS>>

S: ...Furniture

T: Furniture. So we write furniture. Here the order it doesn't matter. The order, <<QICCON>> right? <<QICCON>> We can put the order that we want. So furniture, bank and <<QICDIS>> <<FACT->> <<->> then? <<->> <<FACT->> <<QICDIS>>

S: ...Rent, is it?

T: Rent. Credit <<DSREST>> if we don't- if we cannot pay all the amount. <<DSREST>> <<QICSA>> And if our second activity is not our main activity we call...? <<QICSA>> (..2) Creditors, <<QICCON>> right? <<QICCON>>

S: ...Yes

T: <<QICDIS>> <<FACT->> <<->> So furniture belongs to? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> What kind of account is furniture? <<->> <<FACT->> <<QICDIS>>

S: ...An asset

T: An asset. <<QICDIS>> <<FACT->> <<->> Bank? <<->> <<FACT->> <<QICDIS>>

S: ...[Eeehhh] Asset

S: [Asset]

T: <<DSREP>> Asset <<DSREP>> as well. <<QICDIS>> <<FACT->> <<->> And creditors? <<->> <<FACT->> <<QICDIS>>

S: ...It's liability

T: Liability. Well done. <<QICCON>> Ok? <<QICCON>> (..2) So what we are doing is to translate from English to accounting language a transaction. And this is the more difficult <<DSALL>> thing. <<DSALL>> To know or to understand what XX are asking us. <<QICCON>> Ok? <<QICCON>> <<DSFIL>> Ehhh <<DSFIL>> at the beginning I think is difficult <<DSREP>> but then it's always the same, always the same, always the same. <<DSREP>> <<QICCON>> Ok? <<QICCON>> So it's very routinary.

Ok, <<QICDIS>> <<EXPL+>> <<+>> what happen with furniture for this transaction? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Increase or decrease? <<->> <<FACT->> <<QICDIS>>

S: Increase

S: Increase

T: <<DSREP>> Increase. <<DSREP>> <<QICDIS>> <<FACT->> <<+>> What happen with bank for this transaction? <<+>> <<FACT->> <<QICDIS>>

SS: [[Decrease]]

T: <<DSREP>> Decrease. <<DSREP>> We have less cash, <<QICCON>> ok? <<QICCON>> <<QICDIS>> <<FACT->> <<+>> What happen with creditor? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Increase or decrease? <<->> <<FACT->> <<QICDIS>>

SS: [[Increase]]

T: <<DSREP>> Increase. <<DSREP>> We have more liabilities. More obligation to pay, <<QICCON>> right? <<QICCON>> The increases of asset should be record in the debit side. <<QICDIS>> <<FACT->> <<->> The decreases of asset...? <<->> <<FACT->> <<QICDIS>>

S: In the credit side

T: <<DSREP>> In the credit side. <<DSREP>> <<QICDIS>> <<FACT->> <<->> And increases of liability? <<->> <<FACT->> <<QICDIS>>

S: Credit

T: In the credit side. The sum of all the debit amount should be the same than the sum of all the credit amount in the same transaction. In the same entry, you



should have the same figure, the same amount in the debit that in the credit side. I mean <<QICSA>> <<DSSR>> what is the furnit- the value of the furniture? <<DSSR>> <<QICSA>> We say twenty, <<QICCON>> right? <<QICCON>> <<QICCON>> Twenty? <<QICCON>> <<QICCON>> How much? <<QICCON>>

SS: [[XXXX]]

T: <<QICREP>> Sorry? <<QICREP>>

S: You didn't say

T: Twenty. So I <<DSFOR>> put <<DSFOR>> here twenty and then if we pay half, ten and ten. <<DSREP>> So the sum of the debit side should be the same that the sum of the credit side. <<DSREP>> <<QICCON>> Ok? <<QICCON>> All the transactions, all the entries should be balance. <<QICCON>> Ok? <<QICCON>> So now we are going to follow the journal rule. The journal presentation is the second transaction we have the amount of the debit side. <<QICSA>> What is the amount of the debit side? <<QICSA>> Go here. The amount of the debit side. Twenty. We write twenty. <<QICCON>> Ok? <<QICCON>> Then the element of the debit side. <<QICDIS>> <<FACT->> <<->> What is the element of the debit side? <<->> <<FACT->> <<QICDIS>> (..3)

S: Furniture

T: <<DSREP>> Furniture. <<DSREP>> We write here furniture. Then we record the element of the credit side

S: Bank

T: Bank... and creditors. <<QICCON>> Right? <<QICCON>> And then the figures, the amounts of both elements. The amount of bank: <<DSSR>> twenty- sorry, ten. <<DSSR>> And the amount of creditors: ten thousand as well. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>> <<CLMSS>> <<CLMMAN>> We are going to see more examples.

This example. A volunteer. Patricia and then... <<DSOM>> your...? <<DSOM>> And then... I I don't have your... your name

S: Gonzalo

T: Gonzalo. First Patricia and then Gonzalo. Come on. At the blackboard. We are going to do both. <<DSRETR>> The... the... the... first the chart <<DSRETR>> and then the journal. Ok, so... <<CLMMAN>> <<CLMMAT>> <<DSSR>> What are the element- <<QICDIS>> <<FACT->> what are the elements involved in this transaction? <<DSSR>> <<FACT->> <<QICDIS>> And the transaction is sale of a car for twenty thousand euros cash at its cost value. So <<QICDIS>> <<FACT->> <<->> <<DSSR>> what are the element- the

elements that are involved in this transaction? <<DSSR>> <<->> <<FACT->> <<QICDIS>> (..2) Patricia

S: Can you repeat?

T: <<QICDIS>> <<FACT->> <<->> <<DSRETR>> <<DSREST>> What are the the the accounting elements involved in this transaction? <<DSREST>> <<DSRETR>> <<->> <<FACT->> <<QICDIS>> (..2)

S: Sale

T: The elements, not the action. Sale is not an element. Here, <<->> <<QICDIS>> <<FACT->> what are the elements? <<->> <<FACT->> <<QICDIS>>

S: Eehhh car

T: Car. <<QICDIS>> <<FACT->> <<->> And...? <<->> <<FACT->> <<QICDIS>>

S: Cash

T: Bank or cash, <<QICCON>> ok? <<QICCON>> So those are the the elements. So write. Yes, transaction one and the account element are car or vehicle and bank or cash. Doesn't matter. <<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes? <<QICCON>> (.1)

Second question: <<QICDIS>> <<FACT->> <<->> <<DSREST>> what are the- what kind of element are both... accounting element? <<DSREST>> <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Car is what? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Liability, equity, revenue, asset? <<->> <<FACT->> <<QICDIS>>

S: Asset

T: <<DSREP>> Asset. <<DSREP>> So we write A. <<QICDIS>> <<FACT->> <<->> >> And bank? <<->> <<FACT->> <<QICDIS>>

S: Asset

T: <<DSREP>> Asset as well. Asset as well. <<DSREP>> Ok. <<DSREST>> What happen- be careful with- in this point, <<DSREST>> <<QICDIS>> <<EXPL+>> <<+>> what happen with each with each element for this transaction? <<+>> <<EXPL+>> <<QICDIS>> Not in a normal way, for this transaction. If I have sold a car, <<QICDIS>> <<FACT->> <<->> we have more car or less car? <<->> <<FACT->> <<QICDIS>>

S: Less

T: Less, so decrease, car. And <<QICDIS>> <<FACT->> <<->> what happen with our bank: increase or decrease? <<->> <<FACT->> <<QICDIS>>

S: Increase

T: <<DSREP>> Increase. <<DSREP>> <<QICDIS>> <<FACT->> <<->> When do we record the decreases of asset? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Where? <<->> <<FACT->> <<QICDIS>>

S: Credit

S: Credit

T: In the credit side. And <<QICDIS>> <<FACT->> <<->> where do we record the increases of asset? <<->> <<FACT->> <<QICDIS>>

S: In the debit

T: <<DSREP>> In the debit side. <<DSREP>> So we write debit side. <<QICDIS>> <<FACT->> <<->> And the amount? <<->> <<FACT->> <<QICDIS>> (..2) Twenty. <<QICCON>> Ok? <<QICCON>> In both. Go to the journal. Transaction one. Amount of the debit side. <<QICSA>> What is the amount? <<QICSA>> Go to the chart. That is. Twenty. <<QICDIS>> <<FACT->> <<->> The element of the debit side? <<->> <<FACT->> <<QICDIS>>

S: Bank

T: <<DSREP>> Bank. <<DSREP>> <<QICDIS>> <<FACT->> <<->> The element of the credit side? <<->> <<FACT->> <<QICDIS>> Car. <<QICDIS>> <<FACT->> <<->> And the amount of the credit side? <<->> <<FACT->> <<QICDIS>> The same one. <<QICCON>> Ok? <<QICCON>> Thank you.

<<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes? <<QICCON>> <<QICCON>> Do you follow you more or less? <<QICCON>>

S: I have a question regarding the XX when you say you buy a car for twenty thousand cash you have the element cash, and when you write bank XXX the element thing. But you will use cash

T: Yeah, but for us is same cash than bank. <<DSSR>> Because if you have a credit cash- a credit card you have cash. <<DSSR>> So it's the same to have a credit card

S: Ok

T: Yeah. For me it's the same. You can <<DSFOR>> put <<DSFOR>> cash. It's not a mistake. <<QICCON>> Ok? <<QICCON>> <<DSSR>> But one question point. <<DSSR>> You can use cash or you can use bank, it's your option, <<QICCON>> ok? <<QICCON>> But the point is if you use cash, <<DSREST>> you have to do- you have to record all the cash transaction with this cash account. <<DSREST>> But you can't mix bank and cash. Because it can be a mess at the end in the balance sheet. <<QICCON>> Ok? <<QICCON>> So use

the account cash or bank that you want but if you choose one, you have to keep this all the time. <<QICCON>> Ok? <<QICCON>>

S: In efective

T: <<QICREP>> Sorry? <<QICREP>>

S: ...If you buy in efective

T: <<DSREP>> Cash. Cash. <<DSREP>> Yes, but for me is the same. For the exercise it's the same. <<CLMMAN>> Come on, <<DSFIL>> eehhh <<DSFIL>> Rodrigo. Your turn. No, it's not Rodrigo. Gonzalo. Your turn. <<CLMMAN>>

<<CLMMAN>> Ok, the next one. <<DSOM>> Clean please the... <<DSOM>> Ok, so the next <<DSFIL>> eehh <<DSFIL>> the next entry. <<CLMMAN>> Next transaction is (reading) "a company was incorporated on June 1<sup>st</sup> eehhhh two thousand and nine when some stakeholders invest seventy thousand euros in a bank account" So <<QICDIS>> <<FACT->> <<->> what are the elements involved in this transaction? <<->> <<FACT->> <<QICDIS>>

S: Bank

T: <<DSREP>> Bank. <<DSREP>> So write bank. And if a stakeholder invest, <<QICSA>> what is the meaning? <<QICSA>> It's initial contribution, <<QICCON>> right? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>> So...? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> We call it? <<->> <<FACT->> <<QICDIS>>

S: Capital

T: <<DSREP>> Capital. <<DSREP>> So bank and capital. Those are the elements that we have now. Bank and capital. Ok, <<QICDIS>> <<FACT->> <<->> bank belongs to...? <<->> <<FACT->> <<QICDIS>>

S: Asset

T: <<DSREP>> Asset. <<DSREP>> Right. And <<QICDIS>> <<FACT->> <<->> capital belongs to...? <<->> <<FACT->> <<QICDIS>>

S: Equity

T: <<DSREP>> Equity. <<DSREP>> And now, <<QICDIS>> <<FACT->> <<->> increase or decrease? <<->> <<FACT->> <<QICDIS>> For this transaction, be careful. For this transaction, <<QICDIS>> <<FACT->> <<->> increase or decrease? <<->> <<FACT->> <<QICDIS>>

S: [Increase]

T: [ <<QICSA>> The bank amount? <<QICSA>> ] Increase. And <<QICDIS>> <<FACT->> <<+>> what happen with capital? <<+>> <<FACT->> <<QICDIS>>

S: Increase

T: Increase as well. Ok. <<DSREST>> The increases of of assets- we record the increases of asset <<DSREST>>

S: Debit

T: <<QICSA>> Where? <<QICSA>> In the debit side. And we record the increases of equity in the opposite side. If we have only two, you have fifty fifty option. To make a mistake. So, seventy thousand. <<DSCODE>> Aayyy <<DSCODE>> (a student is playing around and joking). Politicians think the same, that people are silly, but it's not true. Minimum effort, well done. Capital, write capital please. Ok, thank you. <<QICCON>> Do you understand? <<QICCON>> Ok

<<QICCON>> Do you understand the transaction? <<QICCON>> <<QICCON>> Yes? <<QICCON>> <<CLMMAN>> Another volunteer. Andrea, please. <<CLMMAN>>

Ok, <<QICSA>> what are the elements? <<QICSA>> Bank. We never use loan, we use borrowing better. Because loan- loan could be that you receive the money or you give the money

S: Yeah

T: <<QICCON>> Ok? <<QICCON>> So borrowings or.... Or debt. Borrowing and debt are the same. <<QICDIS>> <<FACT->> <<->> Short term or long term? <<FACT->> <<QICDIS>> <<->> <<DSSR>> Term term. <<DSSR>> <<DSRETR>> You have the the... two years. <<DSRETR>> Two years...

S: Long term

T: <<DSREP>> Long term. <<DSREP>> So we have- the elements are bank and long term borrowings

S: XXXXX? (background noise)

T: Just... two months. <<QICCON>> Ok? <<QICCON>> Bank is an asset and <<QICDIS>> <<FACT->> borrowing is...? <<FACT->> <<QICDIS>>

S: Equity?

T: You have to pay back. <<QICSA>> If it's an obligation to pay...? <<QICSA>> Liability, well done. <<QICDIS>> <<FACT->> <<->> Positive or negative the bank? <<->> <<FACT->> <<QICDIS>> <<DSREST>> We have more bank- <<DSSR>> when we ask for a bank- for a loan sorry, <<<DSSR>> <<QICDIS>>

<<FACT->> <<->> we have more bank or less bank? <<DSREST>> <<->>  
 <<FACT->> <<QICDIS>> More bank, so positive. And the liability increase as well. All the increases of asset in the debit side, and all the liability increases in the opposite side, in the credit. And then the figure. Ok. So, <<QICDIS>>  
 <<FACT->> <<->> amount of the debit side? <<->> <<FACT->> <<QICDIS>>  
 <<QICCON>> Twenty? <<QICCON>> Thousand euros. Then bank, right. Then borrowings. And the twenty five. Ok. Thank you. <<QICCON>> <<DSREST>>  
 Do you understand the way- the working? <<DSREST>> <<QICCON>> (...4)

Ok, <<QICREF>> <<OPIN->> <<+>> any question? <<+>> <<OPIN->>  
 <<QICREF>> (..2) <<QICCON>> No question? <<QICCON>> (..2) <<DSREST>>  
 In the in the... we will do a test in which I will give you the journal and you have to understand <<DSRETR>> the... the event, the accounting transaction.  
 <<DSRETR>> <<DSREST>> Ok, so you have to think in both ways. You have the information and you have to do the journal. And the opposite side  
 <<DSRETR>> you will have to record the... you will have the journal entries and you should record the event. <<DSRETR>>

<<CLMMAN>> It's not the time <<DSSR>> yet, yet. <<DSSR>> <<QRCPR>>  
 Sorry? <<QRCPR>> (students seem to be putting things away)

Ok, another example. <<QRCAS>> Are you in a hurry? <<QRCAS>>

S: No, no, no, no

T: Ok, go to the blackboard, please

S: Ok

T: <<DSFIL>> Eeehhh <<DSFIL>> write down in your notes please.  
 <<CLMMAN>> <<CLMSS>> <<DSRETR>> When we talk about invoice, the verb invoice, we talk about, we are talking about invoice to issue an invoice  
 <<DSRETR>>

S: Sorry?

T: I repeat again. When we talk about invoice, the verb to invoice, <<DSREST>> we are saying that the company issue an invoice- have issue an invoice. <<DSREST>> But it doesn't means that the company pay. Yet. Or collect, yet. Ok. When we talk about invoice, we are not talking about money. We are talking about rights. <<QICCON>> Ok? <<QICCON>> So capital letters please because <<DSRETR>> a a a a common mistake in the exam.  
 <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<CLMSS>>

So, come on, <<QICDIS>> <<FACT->> <<->> what are the element related to this entry? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: <<DSREST>> If a trip- this company is a trip agency, <<DSREST>> <<QICCON>> right? <<QICCON>> So <<QICDIS>> <<FACT->> <<->> what are the the business? <<->> <<FACT->> <<QICDIS>> (.1) <<QICDIS>> <<FACT->> <<->> A service? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Or a good? <<->> <<FACT->> <<QICDIS>>

S: ...A service

T: <<DSREP>> A service. <<DSREP>> And if the company invoice, <<DSREST>> the company- it means the company have issue an invoice for this figure. <<DSREST>> So it means that we have... right to collect this money, and if it's our main business, <<QICDIS>> <<FACT->> <<->> we call...? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: No, <<QICDIS>> <<FACT->> <<->> the right to collect the money? <<->> <<FACT->> <<QICDIS>>

S: Account receivable

T: <<DSREP>> Account receivable. <<DSREP>> <<DSREST>> So the first... or one account is account receivables <<DSAB>> and the other is- <<DSAB>> But you cannot write services, you have to write services revenue <<DSREST>>

S: Ah, ok

T: Because services could also be.... <<DSFIL>> eehh <<DSFIL>> an expense, <<QICCON>> right? <<QICCON>> So services revenue. <<QICCON>> Ok? <<QICCON>> And account receivable. <<QICDIS>> <<DESC->> <<->> What kind of account is service revenue? <<->> <<DESC->> <<QICDIS>>

SS: [[overlapping]]

S: Revenue?

T: It's a revenue

S: ...Yeah

T: <<QICCON>> Right? <<QICCON>> So revenue and account- write revenue. R, <<QICCON>> ok? <<QICCON>> Only with the R. It's enough. And then account receivable, <<QICDIS>> <<DESC->> <<->> what kind of account? <<->> <<DESC->> <<QICDIS>>

S: ...Asset

T: <<DSREP>> Asset. <<DSREP>> So we write asset. Ok. <<QICDIS>> <<FACT->> <<->> What happen with revenues: increase or decrease for this

transaction? <<->> <<FACT->> <<QICDIS>> (.1) At the beginning we didn't have revenue and now for this transaction we have more revenues. <<QICCON>> Right? <<QICCON>> So increase our revenues. And <<QICDIS>> <<FACT->> <<->> what happen with our account receivable? <<->> <<FACT->> <<QICDIS>>

S: ...Increase

T: Increase as well, <<QICCON>> right? <<QICCON>>

S: ...Yeah

S: Service revenue is the rent. It's renting the office

T: Ah! Yes. <<DSREST>> It's not the... it's not its main activity. <<DSREST>> That's <<QICCON>> what you want to say? <<QICCON>>

S: ...I... It's because I don't understand. I know it has to receive ten thousand for the rent of the office, but what is a XXX. Is a service revenue renting the office?

T: <<DSFIL>> Eehh. <<DSFIL>> <<DSRETR>> I... I don't... catch your point <<DSRETR>>

S: ...What's the service?

T: <<DSRETR>> Yeah you can write- we can write here rent rent services revenue or rent revenue <<DSRETR>>

S: ...So...-

T: It's a revenue

S: ...So the service-

T: But then I make a mistake. This this is debtor. Because it's not our main activity. Our main activity is to sell or <<DSRETR>> to render the services to to to trips <<DSRETR>>

S: ...Yes

T: <<QICCON>> Ok? <<QICCON>> So it's better to write debtors. <<QICCON>> Ok? <<QICCON>>

S: ...Ok

S: So if it's not your main activity, instead of accounts receivable and payable you write creditors or debtors?

T: Yeah. But we can write also here rent. Rent services revenue. Ok, and now...



Ok. We don't have enough space (on the b/b)

Ok, the increases of asset in the debit side and the increases of revenue in the opposite side. Ok and now the amount that is <<DSREP>> ten thousand. Ten thousand, <<DSREP>> yeah. And now in the journal we write ten thousand euros. Then debtors. Two. When we have the other part we say two. Rent services revenue. <<DSREP>> And then ten thousand euros. <<DSREP>> <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>>

<<CLMMAN>> Ok, the last one. <<DSFIL>> Eeehh <<DSFIL>> Nacho? No. Nacho, come on. <<DSOM>> Clean the... <<DSOM>> the first one. Ok, now we have a trip agency...

S: Borra la primera <<CLMMAN>>

T: That have paid two hundred thousand for water supply. Ok, so <<QICDIS>> <<FACT->> <<->> what are the elements involved in this transactions? <<->> <<FACT->> <<QICDIS>>

S: Debtors

T: If we pay...

S: Expense

T: If we pay... <<DSREP>> Bank. Bank <<DSREP>> and then because it's an asset that we consume, we already consumed it, <<DSRETR>> we have a water- a water expense or a supplies expense. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> So we have bank and supplies expense. If we write supplies, without r, it is an expense, but we can also write supplies expense. <<QICCON>> Ok? <<QICCON>> <<QICDIS>> <<DESC->> <<->> What kind of element is bank? <<->> <<DESC->> <<QICDIS>>

S: Assets

T: <<DSREP>> Asset. <<DSREP>> So asse- A. And <<QICDIS>> <<DESC->> <<->> what kind supply expense is? What kind of element? <<->> <<DESC->> <<QICDIS>> An expense, <<QICCON>> right? <<QICCON>> So expense. Ex, with ex. Because if not we can mix equity with expense, <<QICCON>> right? <<QICCON>> <<DSOM>> Then the... <<DSOM>> <<QICDIS>> <<FACT->> <<+>> what happen with bank: increase or decrease for this transaction? <<+>> <<FACT->> <<QICDIS>>

SS: [[Decrease]]

T: Decrease because we have less

S: What is the difference between creditors and expense?

T: <<QICREP>> Sorry? <<QICREP>>

S: ...The difference between a creditor and an expense

T: <<QICCON>> A creditor? <<QICCON>>

S: ...I mean when you put there credit XXXX (overlap with noise)

T: <<QICCON>> Creditors and expense? <<QICCON>>

S: ...Yes

T: But creditor is a liability. You cannot mix... liabilities with expenses.

Ok, and expenses, <<QICDIS>> <<FACT->> <<+>> what happen with these expenses? <<+>> <<FACT->> <<QICDIS>>

S: Increase

T: Increase as well. No, increase as well no, increase

S: Increase

T: <<DSREP>> Increase. <<DSREP>> Ok, the decrease... - <<DSREP>> silence please, we haven't finished yet. Silence please. <<DSREP>> <<QICDIS>> <<FACT->> <<->> The decreases of assets goes to...? <<->> <<FACT->> <<QICDIS>>

S: Credit

T: Credit side. And the increases of expenses in the debit side. And then the amount: two thousand in both places, <<QICCON>> ok? <<QICCON>>

S: Why there's an increase in the expenses?

T: Because you have more expense

S: ...No

T: Yes. <<DSREP>> You have more expense but less money. You have more expense- <<DSREP>> <<CLMMAT>> <<CLMMAN>> Silence please. We haven't finished. Sssshhhh.

Ok, for <<DSFIL>> ehhh <<DSFIL>> next class please try to do the... exercise in the page one ou- one ou eight, the H <<DSREP>> three point four. You need to know the assets and the debit sides. So in the page the exercise six zero

S: What? What?

T: The three point four. The exercise H. We always do the H. <<DSREP>> Three point five

S: Four

T: <<DSSR>> Three point four, sorry. <<DSSR>> <<DSRETR>> And then in the... in the... for the exercise... in the book keeping <<DSRETR>> <<DSFIL>> eehh <<DSFIL>> chapter <<DSREST>> you should- you try to the exercise name Happy Trips <<DSRETR>> in the page in the page one four five. <<DSRETR>> <<DSREST>> <<DSRETR>> It's the four, the four point one, the H. Four point one. <<DSRETR>> <<DSREP>> The Happy Trips. <<DSREP>> <<DSREP>> Try to do the company Miguel Sánchez, that the four point one. Try to do, <<DSREP>> you have the solution at the end of the book. And then we will do in class the Happy Trips exercise, <<QICCON>> ok? <<QICCON>>

Thank you. <<CLMMAN>>

## 9.4.12. Lecture 4: Financial Accounting

Date: February 27<sup>th</sup> 2014

# students attending: 40

**<<CLMMAN>>** T: **<<DSREP>>** Good afternoon. Good afternoon. **<<DSREP>>**  
Hello

S: Sssshhhhh

T: Switch off the mobile please. Please. Ok, hello. Today we are going to finish the lesson four. **<<QICCON>>** Ok? **<<QICCON>>** And then at the end... ten minutes left the class we will talk about the groups that I upload in campus virtual, **<<QICCON>>** ok? **<<QICCON>>** And I will explain... the process and all the **<<DSALL>>** things, **<<DSALL>>** **<<QICCON>>** ok? **<<QICCON>>** **<<DSREST>>** So, the other day, last day- **<<DSRETR>>** could you could you **<<DSRETR>>** **<<DSFOR>>** put **<<DSFOR>>** the name, please? **<<DSREST>>** And switch off the mobile again. Ok so...

S: Sssshhhhh

T: The other day we saw **<<DSRETR>>** the the the... first part of the... lesson four, **<<DSRETR>>** **<<QICCON>>** ok? **<<QICCON>>** We saw the accounting books- **<<QRCAS>>** what is funny? **<<QRCAS>>** (..2) **<<QRCAS>>** Can you explain us? **<<QRCAS>>** No. So pay attention please. **<<CLMMAN>>**

**<<CLMSS>>** Ok, so the the other day we saw the accounting books. **<<DSREST>>** How many books- **<<QICDIS>>** **<<FACT->>** **<<->>** how many accounting books do we have? **<<->>** **<<FACT->>** **<<QICDIS>>** **<<DSREST>>**

S: Two

S: Two

SS: [[Three]]

T: Three accounting books. Well done. The... the journal book, in which we can see all the transaction in a chronological order, **<<QICCON>>** right? **<<QICCON>>** **<<QICDIS>>** **<<FACT->>** **<<->>** Then...? **<<->>** **<<FACT->>** **<<QICDIS>>**

SS: [[Ledger]]

T: The ledger book, in which we will see all the T accounts, all the elements related with the transaction. And its balance, <<QICCON>> right? <<QICCON>> <<QICDIS>> <<FACT->> <<->> And the third one? <<->> <<FACT->> <<QICDIS>> (..2) The books about inventories and financial statement, <<QICCON>> right? <<QICCON>> So we have three accounting books and in this lesson <<DSREST>> we will see two accounting books- the two accounting books: the journal and the ledger. <<DSREST>> <<DSREST>> How can we call the...- <<QICDIS>> <<FACT->> <<->> how do we call the... the... transaction in the journal? <<DSREST>> <<->> <<FACT->> <<QICDIS>> <<QICRET>> <<->> Do you remember the name? <<->> <<QICRET>>

S: Entry

T: <<DSREP>> Entry. <<DSREP>> Well done. <<DSREP>> Entry. <<DSREP>> In the journal book we can see only entries. One entry, one transaction. <<QICCON>> Ok? <<QICCON>> The entry related with the transaction. <<QICCON>> Ok? <<QICCON>> We cannot see anything else, only <<DSFIL>> ehhh <<DSFIL>> entries. <<QICCON>> Ok? <<QICCON>> <<DSRETR>> And the structure of the journal in the... like in the... traditional format, <<DSRETR>> that is the format that we are going to use here because it's easier to see the movement at the end. We will see. <<DSFIL>> Eeehhh <<DSFIL>> we write at the top <<DSRETR>> the date or the number of the... of the trans- of the... transaction <<DSRETR>> (writing on the b/b as she revisits the format). Then we will have the amount of the debit side, <<QICCON>> ok? <<QICCON>> Debit means the left side. <<QICCON>> Right? <<QICCON>> It doesn't mean anything. Only the left side. <<QICCON>> Ok? <<QICCON>> It was a traditional name because at the beginning people used the debit and the credit with the real translation, but now there is no meaning. If we call Zipi, Zape, Ying, Yang or... left, right, for us is the same

S: XXXX?

T: Yes, you can do what you want. If it's good, for me... If you do the entry well, for me is the same, <<QICCON>> ok? <<QICCON>> But but we will see <<DSRETR>> in the next lectur- <<DSFIL>> ehhh <<DSFIL>> in the next lesson <<DSRETR>> we will see why I use the traditional form, <<QICCON>> ok? <<QICCON>>

Then we have the element or the account of the debit side, <<QICCON>> ok? <<QICCON>> And then I use <<DSREST>> the... the element- I put the element of the credit side. <<DSREST>> The element of the credit side, and now the amount of the credit side. <<QICCON>> Ok? <<QICCON>> <<DSSR>> And this is a transacti- an entry. <<DSSR>> <<DSREP>> This transaction is an entry. <<DSREP>> <<DSREST>> For example, this entry (writing a new one)... <<QICDIS>> <<META+>> <<+>> what is the translation of this entry?

<<DSREST>> <<+>> <<META+>> <<QICDIS>> <<CLMMAN>> I can't see your name

S: Jaime

T: Jaime, tell us. <<CLMMAN>> <<QICDIS>> <<META+>> <<+>> What is the meaning of this transaction? <<+>> <<META+>> <<QICDIS>> (...4) Laura (...4) <<QICDIS>> <<EXPL+>> <<->> The company...? <<->> <<EXPL+>> <<QICDIS>> (...3)

S: ...Has issued shares

T: <<DSREP>> Has issued shares <<DSREP>>

S: ...for value of one hundred

T: For one hundred thousand euros and deposit in a bank account. <<QICCON>> Ok? <<QICCON>> This is the meaning of this transaction. <<QICCON>> Ok? <<QICCON>> When we see an asset in the debit side, it means it increase. <<QICCON>> Ok? <<QICCON>> That's why we know that that this bank increase. And the equity account, its capital, increase in the credit side. So it's mean that <<DSSR>> both increase- increases <<DSSR>>

S: And for what does the r of the credit side stands for?

T: <<DSFIL>> Eeehhh <<DSFIL>> I don't know

S: So the r is credit but...

T: There is no... meaning. <<DSFIL>> Eeehhh <<DSFIL>> ok so in order to do the journal, the other day we learn the basic accounting chart or basic accounting XX. <<QICRET>> Do you remember the questions? <<QICRET>> (..2) We have five questions to ask to all the transaction. <<QICCON>> Ok? <<QICCON>> <<DSRETR>> The first... the first... <<DSSR>> the first question <<DSRETR>> is or was <<DSSR>> “<<QICIND>> what are the element involved in the transaction? <<QICIND>> ” So here we have the element. <<QICCON>> Ok? <<QICCON>> <<DSRETR>> Then we add if this- this- those element belongs <<DSRETR>> to asset, liability, equity, revenue or expenses. <<QICCON>> Ok? <<QICCON>> <<DSREST>> Then we ask to the transaction the- of each element increase or decrease, <<DSREST>> <<QICCON>> ok? <<QICCON>> And then we ask to the element if it's debit or credit transaction. And at the end, the amount. <<QICCON>> Ok? <<QICCON>> <<DSSR>> I insist on is- on it. <<DSSR>> <<DSREST>> This is not- the chart is not compulsory. <<DSREST>> <<DSSR>> I have done last... many years ago <<DSREST>> in order <<DSSR>> to underst- to try to explain the best way the journal. <<DSREST>> <<QICCON>> Ok? <<QICCON>> And you have to do those equation in your mind, <<QICCON>> ok? <<QICCON>> <<CLMSS>>

<<CLMMAN>> So we are going to do right now, <<DSRETR>> previous to finish the... the... the lesson, <<DSRETR>> the first exercise, <<DSREP>> the four point one. The four point one the H. <<DSREP>> <<DSOM>> In order to remember the... <<DSOM>> (teacher erases b/b) And I need two volunteers. One volunteer for the ledger. And another volunteer for the journal. <<QRCPR>> The name? <<QRCPR>> <<QRCPR>> Borja's name?- Borja's friend, please? <<QRCPR>>

S: Yo

T: He is Borja, <<QICCON>> right? <<QICCON>> No. Félix. No!

S: Sí es Borja, Borja

T: Borja, ok. <<QRCPR>> And your name? <<QRCPR>>

S: Jorge

T: Jorge, come on. Yes, please. In English. And another volunteer... Elena, please. <<QRCPR>> What do you want to do: the journal or the ledger? <<QRCPR>>

S: The journal

T: <<DSREP>> The journal. <<DSREP>> So you, you will do the ledger. <<QICCON>> Ok? <<QICCON>>

S: This?

T: The ledger. Yeah. Ok, so <<DSREST>> Elena is going to- I am going to do the... the chart, <<DSREST>> <<DSSR>> she is going to do the led- the journal and he is going to do the ledger. <<DSSR>> <<QICCON>> Ok? <<QICCON>> In the ledger, Jorge, there are only T accounts. So you should you should write only T accounts. T in capital letters, <<QICCON>> right? <<QICCON>>

SS: [[@@@@]]

T: <<QRCPR>> <<DSSR>> Did you stay here in- the other day? <<DSSR>> <<QRCPR>>

S: Eeehh I don't know

SS: [[@@@@]]

S: ...I don't remember

T: <<QRCPR>> But you stayed here at class? <<QRCPR>> <<QRCPR>> On Tuesday? <<QRCPR>> Ok, better for you because now you are going to learn accounting. And it's really important this. Ok, so read aloud please the first one.

So what we are going to do is... <<DSREP>> Lidia is going to read aloud the transaction. I'm going to do the... chart. The basic accounting chart. <<QICCON>> Ok? <<QICCON>> You are going to write the journal and you are going to do the ledger. <<DSREP>> And this exercises is the first part of the exam, <<DSREP>> the final exam. <<DSREP>> <<QICCON>> Right? <<QICCON>> <<DSSR>> So it's really important to understood- to understand the transaction <<DSSR>> and to translate into the accounting language. <<QICCON>> Ok? <<QICCON>>

Ok, so please read aloud <<CLMMAN>>

<<CLMMAT>> S: (reading quietly)

T: <<DSREP>> Aloud. <<DSREP>> <<QICRHET>> What is the meaning of aloud? <<QICRHET>>

S: ...(reading)

T: Five hundred thousand euros. <<DSRETR>> The the the... the story of this transaction is that <<DSRETR>> <<DSREST>> there is a owner that want to found- to start up a new business, <<DSREST>> <<QICCON>> right? <<QICCON>> And he deposit five hundred thousand euros in a bank account. <<QICCON>> Right? <<QICCON>> <<QICDIS>> <<FACT->> <<->> So what are the elements involved in this transaction? <<->> <<FACT->> <<QICDIS>> Marta (...3) If he deposits in a bank account...

S: Bank

T: One element is bank, <<QICCON>> right? <<QICCON>>

S: And capital

T: Bank and capital. So now, what you should do is write two Ts. Capital letters, Ts. One in here. Here, at the accounts

S: Here?

T: Yeah. A capital

S: XXX

T: Use this, please (changing pen). One T account, <<QICCON>> ok? <<QICCON>> Here. And the name in the middle. We will <<DSFOR>> put <<DSFOR>> the name of the account, that is capital. <<QICCON>> Ok? <<QICCON>> And then you have to open other T account at the other side that we call bank. <<QICCON>> Ok? <<QICCON>> <<CLMSS>> Both accounts belongs to the balance sheet. <<QICSA>> Why? <<QICSA>> Because bank is asset, is a permanent account, is asset and capital is equity. <<QICCON>> Ok? <<QICCON>> And the rules of debit and credit says that all the equity accounts



have credit balance. So you have to <<DSFOR>> put <<DSFOR>> in the credit side. You can see here that all the T account here are credit. This one and this one. And all of this all this all this part is for debit accounts. <<QICCON>> Ok? <<QICCON>> Tell me

S: Why XXX?

T: <<DSRETR>> Because is is... compulsory. <<DSRETR>> All the asset have a zero or debit balance. Because all the asset increase in the debit side. <<QICCON>> Ok? <<QICCON>> <<DSREST>> We are going to check the... how the accounts work. <<DSREST>> <<QICCON>> Ok? <<QICCON>> <<DSREST>> What happen with- the first <<DSFIL>> eehh <<DSFIL>> account that you should <<DSFIL>> eehh <<DSFIL>> learn by heart is asset. <<DSREST>> <<QICSA>> What happen with asset? <<QICSA>> All the asset accounts increase in the debit side. All the asset increase in the debit side. <<QICDIS>> What is the debit side? <<QICDIS>> <<DSSR>> In the... on the- sorry, on the left. <<DSSR>> <<QICCON>> Ok? <<QICCON>> <<DSREST>> All the accounts- all the asset account increase in the left side. <<DSREST>> <<QICCON>> Ok? <<QICCON>> On the contrary, all the liabilities and equities increase in the right side. In the credit side. <<QICCON>> Ok? <<QICCON>> Then ah the expenses are more or less the same that assets so works at the same way. Expenses increase in the debit side. <<DSSR>> In the... on the on the right. Sorry, on the left, on the left of the account. <<DSSR>> And the revenues, that are the opposite of the expenses increase in the credit side. <<QICCON>> Ok? <<QICCON>> <<CLMSS>>

Ok, so we have bank and we have capital. Bank is an asset and <<QICSA>> capital is a...? <<QICSA>> equity account. Bank, <<QICDIS>> <<EXPL+>> <<+>> what happen with bank for this transaction? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Increase or decrease? <<->> <<FACT->> <<QICDIS>>

S: Increase

S: Increase

T: <<DSREP>> Increase. <<DSREP>> So we increase the asset. And <<QICSA>> what happen with the capital? <<QICSA>> We had capital and now we have capital, <<QICCON>> right? <<QICCON>> So increase as well. <<QICDIS>> <<FACT->> <<->> Where do we record the increases of asset? <<->> <<FACT->> <<QICDIS>>

S: In the debit

T: <<DSREP>> In the debit side. <<DSREP>> Right. <<DSREST>> And where do we increase- where- where we- <<QICDIS>> <<FACT->> <<->> where do we record the increases of equity? <<->> <<FACT->> <<QICDIS>> <<DSREST>>

S: Credit

T: In the credit side. And the amount: fifty. And now Elena record the same thing than me

S: It's five hundred thousand

T: <<QICREP>> Sorry? <<QICREP>>

S: ...Five hundred thousand

T: Five hundred. So you should write in the debit side of bank this amount. Five hundred thousand. No, inside this part. Here. In each T this is the debit and this is the credit so here <<DSOM>> you should record the amount of... <<DSOM>> and in this part, here. <<QICCON>> Ok? <<QICCON>> Tell me

S: XXXXX

<<CLMSS>> T: <<DSFIL>> Eeehh <<DSFIL>> <<DSOM>> the classification between permanents and temporary are the the... <<DSOM>> <<DSRETR>> where do we record- where we record, sorry, where we record the elements. <<DSRETR>> I mean, permanents accounts are all accounts that belong to the balance sheet, <<QICCON>> ok? <<QICCON>> So asset, equity and liability. <<DSSR>> And perman- temporary accounts <<DSSR>> are all the accounts that belongs to the income statement. So revenues and expenses. <<QICCON>> Right? <<QICCON>> Temporary account works only in one way. I mean the account, the T account that we have permanent accounts have only one record, only one part. The expenses is the the unilateral working. I mean the expenses have record in the debit side and the revenues have record only in the credit side. <<DSAB>> And you cannot record an expense in the- we will see then that this rule is not really true. <<DSAB>> But for now, this is the rule <<CLMSS>>

S: And the the thing that you have already said. What's the same with prepaid expenses? So expenses is on the debit side

T: Yeah

S: ...And the prepaid expenses also?

T: Are asset

S: ...Assets

T: <<DSREP>> Assets. <<DSREP>> That's why it's important to know what kind of account we have. Tell me

S: Ehhh the date is January

T: January. Ok, thank you.

<<CLMMAN>> Ok, the next one. María, <<DSREP>> read aloud- read aloud <<DSREP>> please <<CLMMAN>>

S: (reading)

T: Yes... <<DSFIL>> Eeehhh <<DSFIL>> sorry, <<QICREP>> can you repeat again? <<QICREP>>

S: ...(reads again)

T: So <<QICDIS>> <<FACT->> <<->> what are the element related to this transaction? <<->> <<FACT->> <<QICDIS>>

S: ...The bank

T: <<DSREP>> Bank <<DSREP>>

S: ...And capital

T: And <<QICDIS>> <<FACT->> <<+>> what else? <<+>> <<FACT->> <<QICDIS>> Build- <<QICDIS>> <<FACT->> <<+>> What do we have? <<+>> <<FACT->> <<QICDIS>>

S: ...Asset. No. Assets?

T: <<QICDIS>> <<->> That is...? <<->> <<QICDIS>>

S: ...Building

T: <<DSREP>> Buildings. <<DSREP>> Ok

S: No bank

T: <<DSREP>> No bank, <<DSREP>> <<QICDIS>> <<REA+>> <<+>> why? <<+>> <<REA+>> <<QICDIS>>

S: ...Because there is [XXXX]

S: [XXX credit XXX]

T: <<DSOM>> Be careful we have... not really. <<DSOM>> <<DSRETR>> We have in cash or on credit but on credit means that we don't- we don't pay yet the money. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> So-

S: There are two accounts

T: <<QICDIS>> <<FACT->> <<->> Which one? <<->> <<FACT->> <<QICDIS>>

S: ...Two

S: In the journal

T: <<QICCON>> This? <<QICCON>>

S: ...Yes

T: This is a chart that is not compulsory, <<DSREST>> but- and you have to do in your mind. <<DSREST>> And it's a way to help you to do this. Instead of doing this directly, <<DSRETR>> it's better like a like a like a... first step <<DSRETR>> and we are not going to do this in all exercises, only at the beginning. In order to help you to do the journal. And then we will do the journal directly. <<QICCON>> Ok? <<QICCON>>

Ok so we have building, but we don't we don't have bank. <<QICCON>> Right? <<QICCON>> <<DSRETR>> If it's if it's a... a debt that we have, <<DSRETR>> <<DSSR>> can we call debit?- Sorry, can we call debt? (..2) <<QICDIS>> <<FACT->> <<->> Can we call borrowing? <<->> <<FACT->> <<QICDIS>> (..2) <<DSSR>>

S: It's creditors

T: Creditor. <<DSREST>> Because this is a... we assume this is a... non-current asset, <<DSREST>><<QICCON>> right? <<QICCON>> So this is creditors. Tell me

S: XXXXX (background noise)

T: No. <<DSRETR>> I I I did a chart <<DSRETR>> but I'm going to do it again

S: Can you say here payable? Because you are going to pay

<<CLMSS>> T: Yes, but accounts payable is related with the business. I mean <<DSRETR>> if you if you are a book shop, <<DSRETR>> when you buy books in order to sell them, when you have a debt, an obligation to pay to your suppliers, this is what we call accounts payable. This- totally related with our main business.

When we talk about creditors, we are talking about a debt that we have with a non-current asset supplier. And when we when we have borrowings, in the other part of the entry, we have bank. It's not the same to have bank at the other side to have building. <<QICSA>> Why? <<QICSA>> <<DSRETR>> Because you don't have to you don't have to pay back the building. <<DSRETR>> You have to pay the building. And it's not the same. With borrowing in the other part you have bank, with creditor you have non-current asset and with account payable you have in the other side inventories

S: So accounts payable is related with the current assets

T: With current asset. Yeah

S: ...In the current transaction is bank

T: Yeah

S: ... And they are related- so current assets is accounts payable and they are related with your business directly, right?

T: Yeah. <<DSRETR>> But but when when you read sale on credit <<DSRETR>> or buy on credit, it's not the same. We use on credit in both side but they are not the same. I mean <<DSRETR>> if I'm if I'm talking about the company bought on credit inventories. <<DSRETR>> We record inventories to, we we read this like building to, inventories to, accounts payable. <<QICCON>> Right? <<QICCON>> But when we are talking about sale or the company sold on credit, inventories, we will write accounts receivable to sales. <<QICCON>> Ok? <<QICCON>> So we are talking about on credit in both cases, but they are not the same. Because when you sell on credit, you have a right to collect money. And when you buy on credit, you have the obligation to pay the money <<CLMSS>>

S: Yeah but we are talking about the differences, but on credit is accounts payable

T: Yeah

S: ... XXX because I wouldn't see the way of buying building and then don't paying it, right?

T: Yeah, yeah, but account payable is only related <<DSRETR>> with the <<DSREST>> with the inventories, with the merchandising. <<DSREST>> <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<DSSR>> It's important- now it's not really important, <<DSSR>> Cintia, <<DSREST>> it's it's like a... it's like a small mistake, <<DSREST>> <<QICCON>> right? <<QICCON>> But in the future, when you analyze the information, it's not the same to have <<DSFIL>> ehhh <<DSFIL>> current asset that to have non-current asset. In in- when you analyze for example the working capital, it's a concept, <<DSREST>> for example, you cannot- for you it's not the same to have current and non-current asset <<DSREST>>

S: Thank you

T: <<QICCON>> Ok? <<QICCON>>

Ok, so we have building- Tell me

S: Why do you XXXX? why?

T: <<DSRETR>> Because we we have to translate the English sentence <<DSRETR>> to the accounting language and <<DSRETR>> is the exercise- is the exercise said the company buy in cash <<DSRETR>>

S: ... Building on a five year credit. Yeah but first you wrote bank

T: Yeah. Because she told me

S: Because I didn't see that it was credit

T: Yeah. <<DSSR>> It's- it was a mistake. <<DSSR>> We are learning. We are in the process to learn. <<QICCON>> Right? <<QICCON>> <<DSSR>> So I write- I wrote what she told me. <<DSSR>> Silence please

S: And what was the difference between the permanent and the temporary account? I still don't...

<<CLMSS>> T: Permanent are accounts for balance sheet. Assets, liabilities and equities. And temporary are accounts belongs to the income statement. Revenue and expenses. <<QICSA>> Why are temporary? <<QICSA>> Because you are going to have the wages, the the supplies, the water expenses- silence please, all these <<DSALL>> thing <<DSALL>> only this period. But if you have an asset, for example a truck or a building in the balance sheet, you are going to keep this during... I don't know ten years, five year. Ana, <<QICCON>> what happen? <<QICCON>> <<QICCON>> Ok? <<QICCON>> <<CLMSS>>

Ok, so building and creditor. <<QICCON>> Is it ok? <<QICCON>> <<QICCON>> Do you understand? <<QICCON>> (..2) <<QICCON>> Yes? <<QICCON>>

S: Yes

T: Ok, so building, creditor. <<QICDIS>> <<DESC->> <<->> What kind of account is creditor? <<->> <<DESC->> <<QICDIS>>

S: Liability

T: <<DSREP>> Liability. <<DSREP>> <<QICDIS>> <<DESC->> <<->> And building? <<->> <<DESC->> <<QICDIS>>

S: Asset

S: Assets

S: Asset

(Students deciding)

T: <<CLMMAN>> Go out please. It's forbidden. The mobile is forbidden and I do for you, telling for you. Come on... You are like a kid. <<CLMMAN>>

<<QICDIS>> <<DESC->> <<->> And building? <<->> <<DESC->> <<QICDIS>>

SS: [[Asset]]

T: <<DSREST>> The credi- <<QICDIS>> <<FACT->> <<->> what happen with creditor for this transaction: increase or decrease? <<->> <<FACT->> <<QICDIS>> <<DSREST>> At the beginning we don't have an obligation to pay and now we have it, <<QICCON>> right? <<QICCON>>

S: Yes

T: So increase. <<QICDIS>> <<FACT->> <<->> And with building? <<->> <<FACT->> <<QICDIS>>

S: Increase

T: <<DSREP>> Increase as well. <<DSREP>> We don't have building and now we have building. <<QICDIS>> <<FACT->> <<->> The increases of liabilities goes to...? <<->> <<FACT->> <<QICDIS>>

S: Credit

T: <<DSREP>> Credit side. <<DSREP>> <<QICDIS>> <<FACT->> <<->> And the increases of assets goes to...? <<->> <<FACT->> <<QICDIS>>

SS: [[Debit]]

T: <<DSREP>> Debit side. <<DSREP>> <<QICDIS>> <<FACT->> <<->> And the amount was? <<->> <<FACT->> <<QICDIS>>

S: Two hundred

S: Two hundred thousand

T: So now Jorge should record this transaction. <<QICDIS>> <<FACT->> <<->> <<DSREST>> How many new accounts do we- do you have to record? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: One

T: <<QICREP>> Sorry? <<QICREP>>

S: ...One more

T: <<DSREP>> One. Only one. Only one T account <<DSREP>> that is called creditors. <<QICCON>> Right? <<QICCON>> So we record here, with capital: creditor. A T account with creditors.

<<DSFIL>> Eeehhh <<DSFIL>> one important rule. If we have an account open, <<DSREST>> we can- we don't need to open again this account. <<DSREST>> Because we have it. <<QICCON>> Ok? <<QICCON>>

(Students commenting on the existing accounts)

T: No, building is building

S: It's an asset

S: So we need to put [XXX]

S: [XXXX] (overlapping)

T: Well done. Two accounts: one is called building and another called creditors. <<QICDIS>> <<FACT->> <<->> Where do we have to record building? <<->> <<FACT->> <<QICDIS>>

S: Debit

S: Permanent accounts

T: Near to bank. No, in another account. In another T account. Well done. Come on. <<QRCAS>> What happen today? <<QRCAS>> You are sleepy today. I say one and all say "yes, one" Come on! We have two new T accounts: creditors and building, <<QICCON>> right? <<QICCON>> So we have to open two new T accounts. Creditor is permanent. Because it goes to the balance sheet. It's an obligation to pay, it's a liability. <<QICCON>> Ok? <<QICCON>> Temporary are only expenses and revenues

S: In the exam we have to do first the... and then...?

T: No, no really

S: ...Ok

T: You can do this directly, the journal directly. This is mine... my suggestion for you, my help for you, <<QICCON>> ok? <<QICCON>>

Ok, <<QICDIS>> <<FACT->> <<->> creditors is in a long-term or in a short-term? <<->> <<FACT->> <<QICDIS>>

S: Long

T: <<QICDIS>> <<REA+>> <<+>> Why? <<+>> <<REA+>> <<QICDIS>>

S: Because it says [five years]

S: [Five years]



T: <<DSREP>> Five years. <<DSREP>> So if we write here long-term creditor, better for us. <<QICCON>> Ok? <<QICCON>> LT, yeah.

<<CLMMAN>> Ok, the next one, Silvia. Please <<CLMMAN>>

S: (reading)

T: So, <<QICDIS>> <<FACT->> <<->> what are the element related to to the transaction? <<->> <<FACT->> <<QICDIS>>

S: ...Furniture, piece of furniture

T: <<DSREP>> Furniture <<DSREP>>

S: ... And then increase in the short-term credit

T: <<QICDIS>> <<FACT->> <<->> Short-term what? <<->> <<FACT->> <<QICDIS>>

S: ... Credit. Actually I wrote accounts payable

T: <<QICDIS>> <<REA+>> <<+>> Why accounts payable? <<+>> <<REA+>> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> Is it related <<DSRETR>> with the with the with the main activity? <<DSRETR>> <<->> <<FACT->> <<QICDIS>>

S: No

T: <<DSREP>> No <<DSREP>>

S: ...But isn't it like the Happy Trips? Ah! Ok, ok

S: No, it's...

S: ...Yeah, ok, ok. Then it's creditor expense?

T: Yeah

S: Do you have to differentiate between short credit and long credit?

T: It's more exactly. <<QICSA>> <<DSRETR>> Can you call this- can you call this a... <<DSAPP>> pencil? <<DSAPP>> <<DSRETR>> <<QICSA>> Yea- You can, but...it's not exactly. It's the same. You can call this <<DSALL>> thing. <<DSALL>> Yeah. It's a <<DSALL>> thing- <<DSALL>>

S: ...XXX short-term credit and long-term credit

T: Yeah. Ok, so furniture belong- <<QICDIS>> <<FACT->> <<->> it's a...? <<->> <<FACT->> <<QICDIS>>

S: ...It's an expense. Oh, [asset]

T: [Asset]

S: ...Yes, asset

T: <<QICDIS>> <<FACT->> <<->> And creditor? <<->> <<FACT->> <<QICDIS>>

S: ...Liability

T: <<DSREP>> Liability <<DSREP>>

S: ...And then increase in asset and increase in liability. And increase in the debit side

T: <<DSREP>> Debit side. <<DSREP>> <<QICDIS>> <<FACT->> <<->> And the amount is...? <<->> <<FACT->> <<QICDIS>>

S: ...twenty thousand

T: <<QICCON>> Ok? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> Question? <<+>> <<OPIN->> <<QICREF>> (...5) (To student on b/b) Now you need another...

S: Short- term creditor

T: Yeah, short-term credit- No, another T account. No, the name here. Long-term creditor

S: ...Ah vale

T: <<QICCON>> Ok? <<QICCON>> At the top. <<QICCON>> Ok? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> Questions? <<+>> <<OPIN->> <<QICREF>> (.1) <<QICCON>> Do you follow the exercise? <<QICCON>> <<QICCON>> Yes? <<QICCON>> <<CLMMAN>> Francisco, please, the next one <<CLMMAN>>

S: (reading)

T: So, <<QICREF>> <<FACT->> <<->> the date is? <<->> <<FACT->> <<QICREF>>

S: ...The date? January twelfth

T: <<QICREP>> January the? <<QICREP>>

S: ...Twelfth

T: <<DSREP>> Twelfth. <<DSREP>> Ok, so <<QICDIS>> <<FACT->> <<->> what are the element involve in this transaction? <<->> <<FACT->> <<QICDIS>>

S: Bank

T: <<DSREP>> Bank. <<DSREP>> And <<QICDIS>> <<FACT->> <<+>> what else? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> What did you buy? <<->> <<FACT->> <<QICDIS>>

S: ...A computer

T: <<DSREP>> Computer. <<DSREP>> <<QICCON>> Ok? <<QICCON>>

S: ...Yes

T: So both are the two accounts. For this transaction, Jorge, <<QICDIS>> <<FACT->> <<->> how many T account do you have to... write? <<->> <<FACT->> <<QICDIS>> (..2) You have computer and bank

S: Pues...

T: The rule says that if you have one T account open, you don't need to open again the same the same account with the same name

S: ...Pues...

S: Bank is open

(Students talking overlapped)

T: So, yeah, but... step by step. So we are only going to open the computer T account, <<QICCON>> right? <<QICCON>> Ok, open the computer T account. So <<QICDIS>> <<FACT->> <<->> bank, Francisco? <<->> <<FACT->> <<QICDIS>>

S: Asset

T: <<DSREP>> Asset. <<DSREP>> <<QICSA>> And computer? <<QICSA>> Asset as well. <<QICDIS>> <<FACT->> <<+>> What happen with bank for this transaction? <<+>> <<FACT->> <<QICDIS>> Be careful here

S: Increases

S: Increases

S: But I mean it's not an asset

S: Sí

S: ...Because you have to pay

T: Yes, <<DSRETR>> but what do you what do you <<QICSA>> what do you have to pay? <<QICSA>> <<DSRETR>> Money

S: Yes, but-

T: And money is an asset

S: But the first you deposit your money in your bank account and here you have sale a computer to other one

T: Yes, it's true. You are right. Ana, here the asset increase. But if you pay, <<QICDIS>> <<FACT->> <<+>> what happen with this asset? <<+>> <<FACT->> <<QICDIS>>

S: Decreases

T: Ok. <<QICCON>> Ok? <<QICCON>> And <<QICSA>> what happen with computer? <<QICSA>> Increase. Ok, imagine that we that we make a mistake and we say increases of asset in the debit side and you are sure because this is the first <<DSALL>> thing <<DSALL>> that you learn, that the increases of asset goes in the debit side. It couldn't be. <<QICSA>> Why? <<QICSA>> <<DSRETR>> Because the the amount of the credit side <<DSRETR>> should be the same that <<DSSR>> the amount of the credit side- the amounts- <<DSFIL>> ehhh <<DSFIL>> accounts, sorry. <<DSSR>> So, <<QICDIS>> <<FACT->> <<->> what is the amount of computer? <<->> <<FACT->> <<QICDIS>>

S: Five thousand

S: Five thousand

T: So the decreases of asset goes in the opposite side. <<QICCON>> Ok? <<QICCON>> Tell me

S: It can happen that in the same entry or in the same transaction-

T: You could have three or four...

S: ...Always like two debits and one credit, the sum of the two debits has to be equal to the...

T: Yeah. We will see. And there could be also... I don't know six or seven accounts <<DSSR>> in the same transact- in the same entry. <<DSSR>> <<QICRHET>> Why not? <<QICRHET>>

S: In the ledger in the credit part, why do you always write the right debit?

T: Because this is the rule. The rule is that in all the T accounts, you have debit here and credit here. Debit here and credit here. In all the T accounts

S: ...But the credit is already XX

S: XXXX

T: Here is a way to organize the T account but <<DSRETR>> it doesn't mean this is the... the the credit part <<DSRETR>> and you could do this here or here. No. <<DSSR>> You will understood- understand in the lesson five. <<DSSR>> In the lesson five you will learn why this classification is useful. Now you have to trust on me

S: XXX shouldn't be in credit?

T: No, in the debit <<DSREST>> because it's an asset and all the asset increase- you have a computer, you have a non-current asset. <<DSREST>> <<DSRETR>> This a this a all the asset increase in the... in the debit side. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<DSRETR>> You cannot you cannot <<DSFIL>> eehh <<DSFIL>> write a- you cannot do a T account in the debit side with credit. <<DSRETR>> Because it's forbidden. The balance of all the debit account should be debit balance. Or zero. <<QICCON>> Ok? <<QICCON>> There are rules and we must follow the rules.

<<CLMMAN>> <<QRCPR>> Are you tired? <<QRCPR>> (To the student at the b/b) <<QICCON>> Yes? <<QICCON>>

S: No, I'm ok

T: Ok, we change. Thank you, Elena. Thank you, Jorge. Another two volunteers. Adri please and... Nacho. We can clean this, <<QICCON>> ok? <<QICCON>> (referring to the b/b)

S: Can you leave this? Because I didn't finish copying that one

T: Oh, this is not a good excuse. Come on. Go, but without anything (the student is taking a notebook with him)

S: ...Ok, ok

T: You have friends. <<DSREST>> When you finish- when the class finish, you can ask them. <<DSREST>>

Ok, so the next one. <<DSFIL>> Eehh <<DSFIL>> I forgot your name. Come on, <<QRCPR>> what is your name? <<QRCPR>>

S: Rodrigo

T: Rodrigo. Sorry <<CLMMAN>>

S: ...(reading)

T: <<DSOM>> So fourteen and the... <<DSOM>> Repeat again. Silence please

S: ...(reading)

T: <<QICDIS>> <<FACT->> <<->> What is the business? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehhhh travel search

T: <<DSSR>> Travel sear- <<DSFIL>> eehh <<DSFIL>> trips. <<DSSR>> <<QICCON>> Ok? <<QICCON>> And <<QICDIS>> <<FACT->> <<+>> what we are doing now is? <<+>> <<FACT->> <<QICDIS>>

S: ...Sell trips

T: So, the...- <<QICDIS>> <<FACT->> what is for us? <<FACT->> <<QICDIS>>

S: ...Eeehh service

T: Service revenues, <<QICCON>> right? <<QICCON>> So we have service revenues. And <<QICDIS>> <<FACT->> <<+>> what else? <<+>> <<FACT->> <<QICDIS>>

S: ...Cash. Bank

T: <<QICCON>> Do you see this? <<QICCON>> <<DSOM>> Do you see this is a... <<DSOM>> says revenue, services revenue. Our main business is to do trips. If we are rendering the services to do a trip, this this is a way to increase our equity, our wealth. That's why it's a revenue. The main revenue for us. In an an agency trip, render services of trips are our main business, <<QICCON>> right? <<QICCON>> <<DSOM>> And the exercise said that it's in cash so...<<DSOM>>

Ok, <<QICSA>> what happen with with revenue? <<QICSA>> Revenue it's a revenue, <<QICCON>> right? <<QICCON>> <<QICDIS>> <<FACT->> <<->> And bank? <<->> <<FACT->> <<QICDIS>>

S: Asset

S: Asset

S: An asset

T: <<DSREP>> An asset. <<DSREP>> <<QICDIS>> <<FACT->> <<+>> What happen with revenue: increase or decrease? <<+>> <<FACT->> <<QICDIS>>

S: Increase

S: Increase

T: <<QICDIS>> <<FACT->> <<->> And asset? <<->> <<FACT->> <<QICDIS>>

SS: [[Increase]]

T: <<DSREP>> Increase as well. <<DSREP>> <<DSFIL>> Eeehhh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> debit or credit? <<->> <<FACT->> <<QICDIS>>

S: Credit

SS: [[Credit]]

T: Credit and debit. <<QICDIS>> <<FACT->> <<->> And the amount? <<->> <<FACT->> <<QICDIS>>

SS: [[Twelve thousand]]

T: Twelve. Ok. <<QICREF>> <<OPIN->> <<+>> Question? <<+>> <<OPIN->> <<QICREF>> (...3) <<QICCON>> Do you follow me? <<QICCON>> <<QICCON>> Yes? <<QICCON>>

S: Yes

S: Ehhh like in your table XX you put like if it's positive or negative so we know that the bank increases or decreases. But for example, in the journal, we can't, we don't know if-

T: Yes we know. We know because bank is an asset and it's in the debit

S: ...Aaahh vale

T: <<QICCON>> Ok? <<QICCON>> It's a good question. In the debit side if it's an asset, increase. If we have a bank that is an asset <<DSRETR>> in the in the credit side, <<DSRETR>> it means that decrease. That's why I like it this traditional format, better than the other one. We increase twelve and revenue. Ok. <<DSRETR>> We write the revenues account in the... in the temporary account. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> Because this year we have had this revenue, but other year we will have other revenue. <<QICCON>> Right? <<QICCON>>

<<DSFIL>> Eeehhh <<DSFIL>> Gonzalo

S: (reading)

T: Ok, so the... <<QICDIS>> <<FACT->> <<->> the elements related to this transaction are? <<->> <<FACT->> <<QICDIS>> (...3) If we organize a trip, to Mexico is also a services revenue, <<QICCON>> right? <<QICCON>> Services revenue (writing on the b/b) But the exercise says that we are going to receive the money <<DSSR>> six months- in six months- six months later. <<DSSR>> <<QICCON>> Right? <<QICCON>> <<QICDIS>> <<FACT->> <<->> So? <<->> <<FACT->> <<QICDIS>>

S: Accounts receivables

T: <<QICDIS>> <<FACT->> <<->> Accounts? <<->> <<FACT->> <<QICDIS>>

S: ...Receivables

T: <<DSREP>> Receivable. <<DSREP>> <<DSFIL>> Eeehh <<DSFIL>> in your note please, write down in your notes that when the exercise says invoice, there is no money related to the... transaction

S: It's account receivable, right?

T: Yeah. Account receivable because it's our main activity

S: But why XX the revenue because if we haven't...

T: We know that we are a trip agency

S: ...We get the money but not now so...

T: So it's a right to collect the money

S: ...So it's account receivable, but why revenue because we call that money...

T: Because it's the origin. <<DSSR>> The revenue, the sales revenue- the services revenue is the origin <<DSRETR>> of the of the of the money. <<DSRETR>> <<DSSR>> In six months later. <<DSREST>> My- <<QICSA>> How do you receive a right to collect money? <<DSREST>> <<QICSA>> Because you are beautiful, yes, you are beautiful but this is not the point. The point is you have more right to collect the money because <<DSREST>> you have done- you have organized the trip and you have prepared all the <<DSALL>> things <<DSALL>> in order to have the trip ready to to use. <<DSREST>> <<QICCON>> Ok? <<QICCON>> The effort that you do for your main business, that is to organize trip, this is a revenue for you. If you are a... a shop and you buy and sell books, the effort is to sell the book. This is your increases of wealth

S: XXXX that money in in not now, for example in-

T: <<DSRETR>> The the right to collect money that you are- the- which origin is the main business. <<DSRETR>> That is. <<QICCON>> Ok? <<QICCON>>

So sell revenue, Rodrigo

S: Revenue

T: <<DSREP>> Revenue. <<DSREP>> <<QICDIS>> <<FACT->> <<->> And account receivable? <<->> <<FACT->> <<QICDIS>>

S: ...Asset

T: <<DSREP>> Asset <<DSREP>>

S: ...Increase

T: <<DSREP>> Increase <<DSREP>>



S: ...On the credit

T: Credit side. And debit side. <<QICDIS>> <<FACT->> <<->> And the amount is...? <<->> <<FACT->> <<QICDIS>>

S: ...Twenty two thousand

T: Twenty two. <<QICCON>> Ok? <<QICCON>> So now, we can see the difference between a services revenue in cash and a services revenue on credit. <<QICCON>> Ok? <<QICCON>> We call a revenue in cash and we call this entry a revenue on credit. <<QICCON>> Ok? <<QICCON>> And we can say on credit or we can say <<DSREP>> the company invoice, the company invoice... <<DSREP>> that is. <<QICCON>> Ok? <<QICCON>> (..2) <<QICREF>> <<OPIN->> <<+>> Question? <<+>> <<OPIN->> <<QICREF>>

S: Yes

T: Tell me

S: ...XXXXXXX? (Background noise)

T: <<DSFIL>> Eeehhh <<DSFIL>> <<DSREST>> belongs- it's a right to collect money. <<DSREST>> It's an asset

S: ...So it's not temporary

T: No, because it's not an expense

S: ...It's like a revenue. You get money for-

T: No, no. The revenue, the revenue is this one. You forgot this. (Writing on the b/b) This is the revenue. <<DSRETR>> All the transaction have two- two... all the transaction have like a two impacts. <<DSRETR>> One impacts is the origin and the other impact is the destination. And when you render your services, you have the origin- silence please, that is a services, <<DSRETR>> the the the organization of the trip, <<DSRETR>> and the other part is the destination, that is the right to collect the money and is is fair that you receive the money because we have done an effort. <<QICCON>> Right? <<QICCON>> So the effort is to organize the trip to Mexico and the and the destination is the money that you are going to receive six months later. And now the <<DSALL>> thing <<DSALL>> that you have is not money, is the right to collect the money. And we call account receivable. <<QICCON>> Ok? <<QICCON>> And this is the more difficult <<DSALL>> thing <<DSALL>> in in accounting, to see the two impact of the transaction

S: I see the impacts but it says in six months you are going to get the money...

T: So now you have the right to collect the money because you have done the the services. You have organized the trip. Normally if you go to the supermarket

you have to pay the money when you have the... the goods or the <<DSALL>> thing <<DSALL>> that you buy. <<DSRETR>> But in a normal way in in firms it's normal to pay when when when you when in three months, in six months or in nine month, depending on the... the contracts. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<DSRETR>> And you cannot have the origin, you cannot have the service- the services revenue and <<DSRETR>> <<QICSA>> what do you have in the other part? <<QICSA>> Nothing. Couldn't be. <<DSSR>> You need to have the destin- the origin and the destination. <<DSSR>> <<QICCON>> Ok? <<QICCON>> We will learn doing more and more exercises.

<<CLMMAN>> Ok, Jorge, the next one, please. <<CLMMAN>> <<QICREF>> <<OPIN->> <<+>> Any question? <<+>> <<OPIN->> <<QICREF>> (..2) <<QICREF>> <<OPIN->> <<+>> No question? <<+>> <<OPIN->> <<QICREF>> (...4) Jorge

S: (reading)

T: <<QICREP>> Can you repeat please aloud? <<QICREP>>

S: ...(reading)

T: <<QICDIS>> <<EXPL+>> <<+>> So? <<+>> <<EXPL+>> <<QICDIS>>

S: ...Expenses and bank

T: <<QICDIS>> <<FACT->> <<->> What kind of expenses? <<->> <<FACT->> <<QICDIS>>

S: ...Miscel- miscel- miscellaneous

T: Ok

S: What is miscellaneous?

T: <<DSFIL>> Eeehh <<DSFIL>> a mix of expenses. <<QICDIS>> <<FACT->> <<->> Expenses and...? <<->> <<FACT->> <<QICDIS>>

S: ...And bank

T: <<DSREP>> And bank. <<DSREP>> Ok

S: ...And the expenses are expenses

T: Well done

S: ...And the bank is assets

T: <<DSREP>> Asset <<DSREP>>

S: ...And the expenses increase and bank decrease

T: <<QICDIS>> <<FACT->> <<->> And bank? <<->> <<FACT->> <<QICDIS>>

S: ...Decrease

T: <<DSREP>> Decrease <<DSREP>>

S: ...And the expenses are debit and the assets are credit

T: Well done. <<QICDIS>> <<FACT->> <<->> And the amount? <<->> <<FACT->> <<QICDIS>>

S: ...Ehhh eight thousand

T: <<DSREP>> Eight thousand. <<DSREP>> Ok. Well done. <<DSFIL>> Eeehhh <<DSFIL>> Rocío, please. The next one

S: (reading) So I would say the...

T: <<DSREP>> Wait a minute. Wait a minute. <<DSREP>> <<DSOM>> If you pay... ah ok, ok. <<DSOM>> Tell me please

S: ...I would say that pay wages is an expense

T: Wages. <<QICDIS>> <<FACT->> <<+>> And what else? <<+>> <<FACT->> <<QICDIS>>

S: ...Wages and bank. Bank, which is an asset. Assets decreasing. Wages is an expense, which increases-

T: At the beginning you don't have this expense and now you have it

S: ...No es que yo lo hago...

T: Ah, wait

S: ...So the assets are credit. No. Yes. And the amount is twenty thousand

T: Ok. So, <<QICDIS>> <<FACT->> <<->> how many new T account do you have to...write? <<->> <<FACT->> <<QICDIS>>

S: ...XXX

T: No, for this transaction

S: ...For this transaction I have to write... twenty thousand

T: <<QICDIS>> <<FACT->> <<->> But T accounts? <<->> <<FACT->> <<QICDIS>>

S: ...Ah! One

T: That is wages. <<QICCON>> Right? <<QICCON>> <<DSOM>> In the... <<DSOM>>

S: Wages is an expense XXX

T: Yes, yes. Now write now, yes

S: But we don't put all the expense in the same T account, right?

T: Nope. We open different T account for the different <<DSALL>> things. <<DSALL>> <<QICSA>> Why? <<QICSA>> Because we want to analyze what happen in a firm. <<DSREST>> And it's not the same to- <<QICSA>> do you think it's the same to have... <<DSFIL>> ehhh <<DSFIL>> wages for... I don't know... <<DSFIL>> ehhh <<DSFIL>> one thousand euros and have... I don't know <<DSFIL>> ehhh <<DSFIL>> supplies on miscellaneous expenses for one million? <<DSREST>> <<QICSA>> <<QICSA>> Is it the same for a company? <<QICSA>> No. <<DSSR>> The impact on the analyz- on the analysis on the firm couldn't be the same. <<DSSR>> That's why we separate. We classify wages in one way, <<DSFIL>> ehhh <<DSFIL>> supplies in other ways, <<DSFIL>> ehhh <<DSFIL>> we will see, but all the expenses separate. Tell me

S: How we put wages? Do we put expenses?

T: No. <<DSREST>> We- you should write wages or salaries <<DSREST>> because is very important this <<DSFIL>> ehhh <<DSFIL>> this kind of strategy is important for the firm because is the people who is working on the firm so is not the same the impact of have robots that you have people. It's not the same. <<QICCON>> Right? <<QICCON>>

<<CLMMAN>> Ok, the next one. <<DSFIL>> Eeehhh <<DSFIL>>

S: Javier

T: Javier <<CLMMAN>>

S: (reading) This is January thirty one

T: January

S: ...Thirty one

T: Ok. <<QICDIS>> <<FACT->> <<->> What are the account? <<->> <<FACT->> <<QICDIS>>

S: ...Electricity expenses

T: <<DSREP>> Electricity expense. <<DSREP>> <<QICDIS>> <<FACT->> <<+>> And what else? <<+>> <<FACT->> <<QICDIS>>

S: ...Ehhh bank

T: <<QICDIS>> <<FACT->> <<->> Did we pay? <<->> <<FACT->> <<QICDIS>>

S: ...No

T: <<QICDIS>> <<FACT->> <<->> So? <<->> <<FACT->> <<QICDIS>>

S: ...Accounts payable?

T: Not really

S: ...No because it's [XXX]

T: [It's not our main activity]

S: ...So short-term creditors?

T: Short-term because if we don't pay next month the company, the electricity company is going to cut the electricity, our electricity, <<QICCON>> right? <<QICCON>> Short-term creditors. <<QICDIS>> <<FACT->> <<->> And electricity expenses are...? <<->> <<FACT->> <<QICDIS>>

S: ...Asset

T: <<QICCON>> Really? <<QICCON>>

S: An expense

T: <<DSREP>> An expense, <<DSREP>> <<QICCON>> right? <<QICCON>> Because we are consuming this asset. Electricity is an asset but we consume it. So it's an expense. It's the definition of expense. <<QICDIS>> <<FACT->> <<->> And creditor? <<->> <<FACT->> <<QICDIS>>

S: ...Liability

T: <<DSREP>> Liability, <<DSREP>> <<QICCON>> right? <<QICCON>>

S: ...And increase

T: <<DSREP>> Increase. <<DSREP>> <<QICDIS>> <<FACT->> <<->> Liability? <<->> <<FACT->> <<QICDIS>>

S: ...Increase

T: <<DSREP>> Increase. <<DSREP>> [The increases] <<QICREP>> Sorry? <<QICREP>>

S: ...[Debit] An expense is debit

T: Debit. <<QICDIS>> <<FACT->> <<->> And the increases in liability? <<->> <<FACT->> <<QICDIS>>

S: ...Credit

T: <<DSREP>> Credit. <<DSREP>> <<QICREF>> <<FACT->> <<->> And the amount? <<->> <<FACT->> <<QICREF>>

S: ...The amount is two thousand

T: <<QICREP>> Two? <<QICREP>>

S: ...Two thousand

S: Then XXX debit side in the two...

T: Parts, yeah

S: ...and credit in this one-

T: But I but I said-

S: ...Yeah

T: Wait a minute. I said in the... left side all the account that have debit balance. <<DSRETR>> Not registration or record in the- only in the debit side. <<DSRETR>> <<DSRETR>> Perhaps this is- this is your question. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> <<DSREST>> In this part- in the left part all the account <<DSREST>> that should have debit balance. And in this part all the T account that should have credit balance. And the balance is the difference between the debit and the credit amounts. We sum all the... The debit amount, we sum all the credit amount and in the difference this is the balance. <<QICCON>> Right? <<QICCON>> <<DSREST>> Is a good question because is... this kind of question is...- it look likes- its look like... silly <<DSREST>> but in the end it's essential to understand the... the accounting process

S: Can I ask you a question? Why don't we instead of short-term creditors put bank because we take money from the bank, right? to pay the electricity expense

T: No, but not yet. The exercise didn't say... that

S: ...Ah so it's like prepaid, right?

T: Not prepaid. It's... when you receive the invoice...

S: ...Yeah

T: You have a period to pay. Yeah.

<<DSREP>> Thank you. Both. Thank you. <<DSREP>>

<<QICCON>> Is it clear? <<QICCON>> (..2) <<QICCON>> Yes? <<QICCON>> <<QICCON>> Do you follow more or less the process? <<QICCON>> What you

have to do is <<DSREP>> practice, practice, practice and practice.  
<<DSREP>> That is the key, <<QICCON>> ok? <<QICCON>> <<CLMMAT>>

<<CLMMAN>> <<DSFIL>> Ehhh <<DSFIL>> try to do the four point one, the C exercise. You have the solution at the end of the book. <<QICCON>> Ok? <<QICCON>> <<DSREP>> And I don't know why. I don't know why- <<DSREP>> this morning <<DSREP>> I was wondering I was wondering <<DSREP>> <<DSREST>> why people- why there are students this year that never see the slides that are in the <<DSCODE>> *campus virtual*. <<DSCODE>> <<DSREST>> There are many many students because I can see your... report, your activity reports in <<DSCODE>> *campus virtual* <<DSCODE>> and I saw many many students that didn't see anything in <<DSCODE>> *campus virtual*. <<DSCODE>> And I said "My God, I'm working for- <<QICIND>> for who? <<QICIND>> " And Francisco is one of them. You never see the slides that I <<DSFOR>> put <<DSFOR>> in <<DSCODE>> *campus virtual* <<DSCODE>>

S: But this is the same, this is the same

T: Not exactly

S: But I use the book

T: Yeah, but use both. <<DSREST>> You have the opportunity, you have the chance to have both, use both <<DSREST>>

S: I think the same but this is the same

T: Not exactly. I don't know who asked me the other day "why... <<DSFIL>> ehhh <<DSFIL>> this <<DSFIL>> ehhh <<DSFIL>> the classification" I don't remember...

S: The characteristics

T: " <<QICIND>> <<DSSR>> The characteristics of the transaction are not- is not in the book or are not in the book? <<DSSR>> <<QICIND>> " And I say because... some time this is a new <<DSALL>> thing <<DSALL>> that you- when you prepare the classes every year you think about the process and you include more <<DSALL>> things <<DSALL>> in the ppt than in the book. So use both <<DSALL>> things. <<DSALL>> Are resources for you. And it's good for you. And I don't know <<DSRETR>> why you don't enter... you don't enter- only to to <<DSFOR>> put <<DSFOR>> the... the... seminar and nothing else. <<DSRETR>> And for me it was surprising

S: But for example I have the slide and XXX people XXX papers <<CLMMAN>>

<<CLMSS>> S: I have a question. So when you say invoice it means we have an account receivable

T: No, not exactly. <<DSRETR>> If If If I say if I say <<DSRETR>> <<DSREST>> the company invoic- <<QICDIS>> <<FACT->> <<->> who who do the invoice? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Who prepare the invoice? <<->> <<FACT->> <<QICDIS>> <<DSREST>>

S: ...What's in English?

T: <<DSCODE>> *Factura*. <<DSCODE>> The the the notes to pay. The right that the company have to collect the money. <<DSFIL>> Eehh <<DSFIL>> silence please. This is important. When we are talking about invoice, <<QICDIS>> <<FACT->> <<->> who prepare the invoice? <<->> <<FACT->> <<QICDIS>>

S: The firm

S: The company

T: Depend. It's depending on the point of view. If you want to buy a trouser and you go to I don't know El Corte Inglés you can say "I want a trouser" They say "Ok. This is fine for you" and you say "yes, this fine for me" and then you prepare the invoice. And you you check the... the label and the label say ten thousand euros and you prepare your invoice and say "I'm going to <<DSFOR>> put <<DSFOR>> fifty euros" <<QICDIS>> <<FACT->> <<->> Can you do that? <<->> <<FACT->> <<QICDIS>>

S: No

T: <<DSREP>> No. <<DSREP>> <<DSRETR>> So when the co- when the company say the company invoice means the company is going to receive the- is going to receive the revenue. <<DSRETR>> But if the electricity company said but it invoice, it mean you have the account payable. <<QICCON>> Can you catch my point? <<QICCON>> It's depending on the point of view. If you are the company <<DSRETR>> that sell the- that sell or the good or render the services <<DSRETR>> or you are the company that receive the services or receive the good. It's depending on. Depending on the point of view. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> Tell me, Ana, Marina

S: XXXXXX

T: Ok, <<DSRETR>> we are trying to finish the... the <<DSFIL>> eehh <<DSFIL>> question about the exercise <<DSRETR>> <<CLMMAN>>

S: Why not represent the XXXX?

T: Because it's better to have different origin of the expenses

S: ...It's the role that we are putting in the...



T: Yes. Because then <<DSREST>> we are going to organize, we are going to prepare the income statement <<DSREST>> and the balance sheet with this information, with the information of the ledger so if you mix all the expenses, we cannot prepare the income statement in the right way. I mean it's the same for you to make decision because the information- silence please, the accounting information is prepared in order to make decision <<DSSR>> so if you have all the inc- all the revenue minus all the expenses <<DSSR>> and you analyze <<DSALL>> something, <<DSALL>> <<DSRETR>> can you do- <<QICSA>> can you... <<DSFIL>> eehh <<DSFIL>> decide better if you have wages, utilities, cost of good sold...? <<DSRETR>> <<QICSA>> Of course. So it's not the same to have all together, mix all the expenses together and to have the different origin of the expenses. You <<DSFIL>> eehh <<DSFIL>> <<DSREST>> you are deciding- you are the manager CEO of a company <<DSREST>> and you are thinking... if it's good to contract a new worker or not. You have to see the wages amounts. And you have to see of you <<DSFIL>> eeehhh <<DSFIL>> generate <<DSSR>> all the expense- all the revenues needed to cover the wages and so on <<DSSR>>

S: XXXXX that you sum up the... the [amounts] and then you know XXX at the same time so...

T: [Yeah] Yes. <<DSREP>> The the same information. You have the same information in both documents <<DSREP>>

S: ...I mean if you want to know if the bank for example eehh summing up the amounts if a debit balance, you have to do it after doing this eehh?... With the first amount XXX

T: <<DSRETR>> The- yeah but the the rule, the debit and credit rule says <<DSRETR>> <<DSSR>> all the... asset account- all the initial value of an asset account increase in the debit side. <<DSSR>> So it's an initial information

(Students talk among themselves)

Look this. <<DSFIL>> Eehh <<DSFIL>> Ma- María, no

S: Ana

T: Ana. Look this. Account of asset. You have an asset account, <<QICCON>> right? <<QICCON>> And the the rules says initial value of the debit side. And all the increases in the debit side as well. And the decreases here

S: Yes, XXX but there is debit in the top XXX

T: Yeah, yeah. It's like that

S: Then the bank can never have a credit balance?

T: Yes, could be. This is the only exception. I told you the other day

S: ...Ah yeah, sorry

T: <<DSREP>> Yeah, it's an exception <<DSREP>>

S: ...And if you have a credit balance then [XXX]

T: [You will-] No. <<DSRETR>> Yes but but you will <<DSFOR>> put <<DSFOR>> in into bracket in the balance sheet. We will see <<DSRETR>>

S: ...But it's negative

T: But the work- no, no, it's not negative. It's credit balance. But never negative

S: ...But why XXX?

T: <<DSREST>> Because if higher- <<DSOM>> if you have <<DSFIL>> eehhh <<DSFIL>> if you have way more than you have earn... <<DSOM>> But it doesn't mean that it's negative in accounting. <<DSREST>> It's a credit balance. <<QICCON>> Ok? <<QICCON>>

<<CLMMAN>> Ok we try to finish this... this lesson please.

Ok, <<DSAB>> another important <<DSALL>> thing <<DSALL>> in in... this lesson is that <<DSSR>> previous to- prior to... <<DSSR>> <<DSAB>> I can't see very well, <<QICCON>> do you? <<QICCON>>

S: Yes

S: Yes <<CLMMAN>>

T: <<DSFIL>> Eehhh <<DSFIL>> <<DSRETR>> when you when you when we record the journal and the ledger, <<DSRETR>> prior to prepare the income statement and the balance sheet, we should make sometimes, not always but sometime, we should do some adjustment. <<QICCON>> Ok? <<QICCON>> <<QICSA>> Why? <<QICSA>> <<DSSR>> Because we follow or we must follow the accrual principle. <<DSSR>> And the most common adjustment are the accrual for the realized interest expenses, the adjustment for some prepayments and the adjustment for appreciation. We should do at the end of the period. At the end of the period prior to prepare the balance sheet and the income statement to close the book, we will see in the next lesson, we have to do this or this kind of adjustment. We will see.

Ok, so XXX (New exercises on the powerpoint presentation to reply with remote)

We have two hundred thousand euros in our bank and we have to pay two years later. So we have an obligation to pay back the loan

SS: [[(overlapping)]]

<<CLMMAN>> S: Could you switch off the light, please?

T: <<QRCPR>> Which one? <<QRCPR>>

S: ...This one

T: <<QICCON>> Switch off? <<QICCON>>

S: ...Yes

T: And now... <<DSCODE>> a siesta <<DSCODE>> <<CLMMAN>>

(Time to reply with remote)

The correct one is the letter B. <<QICDIS>> <<REA+>> <<+>> Why is not the C? <<+>> <<REA+>> <<QICDIS>> (...3) I'm going to do the chart again. When we are talking about a... an asset related with our main activity, we will have an accounts receivable. If we are talking about a liability related with our main activity, we will talk about accounts payable. <<QICCON>> Right? <<QICCON>> When we are talking about a secondary activity, <<QICDIS>> we will have here what? <<QICDIS>>

SS: [[Debtors]]

T: <<DSREP>> Debtors. <<DSREP>> And we will have here creditor, <<QICCON>> right? <<QICCON>> When we are talking about money, <<QICDIS>> <<FACT->> <<+>> we will have here what? <<+>> <<FACT->> <<QICDIS>> (...4) Credits. <<QICCON>> Ok? <<QICCON>> And when we have liability related with our money, we are talking about borrowings or debt. It's the- it's the same for me. The difference between notes and accounts is that behind an account there- there should be an invoice. And behind the note, receivable or the note payable, we will have a note

S: And what is it?

T: A note is a official document of payment. We say in Spanish <<DSCODE>> *letras de cambio*. <<DSCODE>> <<QICCON>> Ok? <<QICCON>> <<DSRETR>> It's like a... it's like a... document, <<DSRETR>> <<DSCIR>> a official document in which you have a official stamp and it's like it's like money, but it's not exactly money. <<DSCIR>> <<QICCON>> Ok? <<QICCON>> <<DSREST>> Behind- it's more more... secure to have to have a transaction with a note that with an invoice <<DSREST>> because if you have an invoice, you cannot go to the bank to receive money with an invoice. <<DSREST>> But if you go- you can go to the bank with a note, <<DSREST>> and you receive the money because it's a official document of payment, <<QICCON>> right? <<QICCON>> So in this case we are talking about a loan. So if we are talking

about a loan, we cannot have payable. <<DSREST>> We will have- if we receive the money, <<DSREST>> we will have credit and if we <<DSFIL>> eehh <<DSFIL>> receive the money we will have a debt or a borrowing. <<QICCON>> Is it clear now? <<QICCON>>

S: Yes

T: <<QICCON>> Yes? <<QICCON>> (...4) Ok. The next one. So, <<QICSA>> what is the transaction? <<QICSA>> I do the transaction for you (writing on the b/b) This would be the transaction. <<QICSA>> Long-term or short-term? <<QICSA>> (...3) Long-term borrowings. This is the entry related to this transaction. Ok? So the correct answer is the letter B.

Ok, the next one, please. <<QICSA>> What is the correct answer? <<QICSA>> Here. This is the debit side and this is the credit side in the journal. <<QICCON>> Ok? <<QICCON>> And we have revenues and we have some part of our revenue in credit <<DSSR>> and some part of our credit- some part of our revenue, sorry, in cash. <<DSSR>> So C and D couldn't be, right? Because revenues mustn't increase on the debit side, <<QICCON>> right? <<QICCON>> <<QICCON>> Is it clear the C and D? <<QICCON>> (..2) Ok, so go to the other ones

S: XXX the lines and chains?

T: <<QICCON>> The lines and chains? <<QICCON>>

S: ...Yes XXX difference XXX credit XXXX

T: I don't... catch your point. <<DSSR>> This is the credit- the debit sorry, <<DSSR>> and this is the credit side

S: ...XXXX

T: Yeah. Ok, <<DSREST>> so the correct answer- what is the correct answer the A or the B? <<DSREST>>

SS: [[B]]

T: Ok. B. <<QICSA>> Why? <<QICSA>> Because we are talking about accrual. If we use the cash basic, we will do this. But the revenue is not the figure, the revenue is the total figure. Because we have done the effort for this amount, not only for the amount that we receive in cash. <<QICCON>> Can you see? <<QICCON>> <<QICCON>> Ok? <<QICCON>> And one part is in cash, and the other part is a main activity right that is accounts receivable. <<QICCON>> Ok? <<QICCON>> <<QICCON>> Yes? <<QICCON>> (..2)

Another one. (Time to reply with remote) Be careful here because the exercise says collected. <<DSAB>> And where...? <<DSAB>> <<DSREST>> If if....-

one suggestion. If there are dates in the exercise, pay attention to the dates because the dates many time are the keys <<DSRETR>> of the of the exercise. <<DSRETR>> <<DSREST>> We have collect on May but <<QICDIS>> <<FACT->> <<->> we will do the revenue when? <<->> <<FACT->> <<QICDIS>>

S: In in-

T: In July

S: In July?

S: But...

T: <<DSSR>> Sorry, in June. Sorry, in June. <<DSSR>> So we have the money first, and then we will do the effort. <<QICDIS>> <<EXPL+>> <<+>> So...? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> So...? <<+>> <<EXPL+>> <<QICDIS>> Tell us

S: It's D because the cash increases but it's a services revenue

T: Well done

S: Why services revenue and not account receivable?

T: Because account receivable when you have done the services. <<DSRETR>> You you do the- you render the services and you have account receivable. <<DSRETR>> <<QICDIS>> <<FACT->> <<->> What is the amount? <<->> <<FACT->> <<QICDIS>>

S: Five thousand

T: <<DSREP>> Five thousand. <<DSREP>> So you have five thousand when you do the service you record the service. So you have services revenue here and account receivable. <<QICCON>> Ok? <<QICCON>> And now <<DSRETR>> you collect the the the money. <<DSRETR>> So what you will do is five thousand bank, account receivable. <<QICCON>> Ok? <<QICCON>> But this is not the point. This is not what the exercise says

S: But

T: <<QICREF>> <<FACT->> <<+>> But what? <<+>> <<FACT->> <<QICREF>>

S: ...If you have to collect the money, why's receivable?

S: Because it's an earned revenue

T: <<DSREP>> It's an earned revenue. <<DSREP>> <<DSRETR>> It's not a it's not a... services yet <<DSRETR>>

S: ...But I don't understand why is a earned revenue if you haven't collect the money

T: Yes, you have collect the money. You have the money in advance

S: So you have the money

T: <<DSREP>> You have the money. <<QICCON>> Ok? <<QICCON>> You have the money, you have the cash <<DSREP>>

SS: [[(overlap)]]

T: <<DSCODE>> A ver, <<DSCODE>> wait a minute please. <<DSRETR>> Here in- here- the exercise says <<DSRETR>> what we want to do is to translate the English an English sentence that is a transaction into the accounting language, <<QICCON>> right? <<QICCON>> And we have to do the same. We have to say the same in both places, <<QICCON>> right? <<QICCON>> So the exercise says the company have collect <<DSFIL>> eehh <<DSFIL>> this money from a customer <<DSSR>> in- on May. <<DSSR>> <<QICCON>> Ok? <<QICCON>> This this moment on May. So <<QICSA>> what do we have on May? <<QICSA>> On May we have five thousand of money and an obligation to do or render our services in June. That's why we have a liability called earned revenue. In June <<QICDIS>> <<FACT->> <<+>> <<DSREST>> what is what is the entry in June? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<+>> What entry will we do in June? <<DSREST>> <<+>> <<FACT->> <<QICDIS>>

S: XXXXX

T: <<QICSA>> Where? <<QICSA>> Here, services revenue, <<QICCON>> right? <<QICCON>>

S: ...And the other...

T: And, <<QICDIS>> <<FACT->> <<->> are we going to receive money? <<->> <<FACT->> <<QICDIS>>

S: No

SS: [[No]]

T: No because we have it. We close the liability. If the liability is in the debit side it means that decrease. So it's decreasing our liability and increase our revenue. <<QICCON>> Are you following me? <<QICCON>>

S: Yes

T: <<QICCON>> More or less? <<QICCON>> Ok, another question. (Time to reply with remote)

Ok, the correct answer is the letter C. <<QICSA>> Why? <<QICSA>>  
 <<DSRETR>> Because because of we record a purchase of inventory,  
 <<DSRETR>> we have an obligation to pay. And our obligation to pay when it's  
 our main activity because it's our inventory is accounts payable. <<QICCON>>  
 Right? <<QICCON>> <<QICCON>> Is it clear? <<QICCON>> <<QICCON>> Yes?  
 <<QICCON>> Ok.

Another one. Now it's the opposite. It's not a purchase of inventory, it's a sale of  
 inventory. On credit. Sale on credit. What you have to think when you see on  
 credit in a in a exercise is that you haven't paid yet. <<DSRETR>> That is the  
 the... meaning of on credit. <<DSRETR>> Don't think in anything else.  
 <<DSRETR>> Only- if we see- if you see the company sell on credit,  
 <<DSRETR>> the company buy on credit, it's mean that we haven't pay yet

S: XXXX related to the main activity

T: <<DSREST>> It's our main- when we talk about merchandise of inventory is  
 our main activity for sure <<DSREST>>

S: ...Inventory and merchandise is the same

(Students talking among themselves)

T: Yes, it's the same. If it's a sale, if we have done a sale.

The correct answer is the the debit in the account receivable. <<DSREST>>  
 Our main activity is account rec- is <<DSFIL>> ehhh <<DSFIL>> is to sell  
 merchandise so we have the right to collect money as accounts receivable,  
 <<DSREST>> <<QICCON>> right? <<QICCON>> <<QICSA>> <<DSSR>> Why is  
 not the E- the A? <<DSSR>> <<QICSA>> (..2) The A is is accounts receivable is  
 an asset account. So if it's an asset, we cannot write the increase of asset in the  
 credit side. <<QICCON>> Right? <<QICCON>>

Ok, another one. Think about it. Don't <<DSFOR>> put <<DSFOR>> the first  
 button. <<DSREP>> Come on! Try to use- Come on, try to use clickers in a  
 best way. <<DSREP>> Thinking about the question and <<DSRETR>> try to...  
 to... check your feedback, <<DSRETR>> if you really understood the concept  
 or not. This is not a game. Come on!

Ok, so <<QICDIS>> <<FACT->> <<->> what are the account that have debit  
 balance? <<->> <<FACT->> <<QICDIS>>

S: Assets and expenses

T: <<DSREP>> Assets and expenses <<DSREP>> and now we have to check  
 which one are assets or expenses. Debtors is the asset

S: ...Debtor's an asset?

T: Yeah

S: And capital?

T: Capital is an equity and have <<DSFIL>> ehhh <<DSFIL>> credit balance. Increase in the credit side

S: ...Ah ok!

T: <<QICCON>> Ok? <<QICCON>>

S: ...Yes

T: Wait a minute. It's not the same to record in the debit or in the credit side that the balance, the balance is the difference between the amount of the debit and the amount of the credit. So balance is one <<DSALL>> thing <<DSALL>> and <<DSSR>> the record in one place or- the annotation <<DSSR>> is not the same <<DSALL>> thing. <<DSALL>> <<QICCON>> Ok? <<QICCON>> So when we talk about balance, we are talking about debit balance, we are talking about assets and liabilities. Only assets and liabilities. <<QICCON>> Right? <<QICCON>> Ok, and now credit balance. <<DSRETR>> The other- the other <<DSRETR>> part. You have fifty fifty options

S: We have twenty five

T: <<DSREP>> Twenty five <<DSREP>> @@ <<QICSA>> Why only twenty five? <<QICSA>> You have debit or credit.

So when we are talking about credit balance, <<QICDIS>> <<FACT->> <<->> we are talking about what kind of elements? <<->> <<FACT->> <<QICDIS>>

SS: [[(overlapping)]]

T: <<QICDIS>> <<FACT->> <<->> What is this? <<->> <<FACT->> <<QICDIS>>

S: Assets

T: <<DSREP>> Asset. <<DSREP>> <<QICDIS>> <<FACT->> <<->> This is? <<->> <<FACT->> <<QICDIS>>

S: Asset

T: <<DSREP>> Asset <<DSREP>> as well. Look there. The credits. The opposite of the debts. <<DSREST>> You you give money to...- you lend money to... other company. <<DSREST>> Expenses are advertising expenses. <<QICDIS>> <<FACT->> <<->> And this one? <<->> <<FACT->> <<QICDIS>> (..2) So the correct answer is reserves, that are equity. Tell me

S: Eeehhh equity, revenue and liabilities are on credit balance



T: Yeah

<<CLMMAN>> S: It's the time

T: Not really

S: ...No?

T: Till five

S: Ah five!

T: Yes

S: Ten minutes before to speak about the groups

T: Ah, ok, you are right. We we try to finish. <<DSREP>> Thank you, Ana. Thank you. <<DSREP>> <<CLMMAN>>

<<DSFIL>> Eeeh <<DSFIL>> credit balance. So equities, liabilities and revenues. <<QICCON>> Right? <<QICCON>> (Time to reply with remote)

And the correct answer is the letter A. Because it's the only... the liability. The only liability that we have.

Next one. Debit balance (Time to reply with remote)

S: Sssshhhh

T: Come on. We have only one. This and the nineteen and the twenty, and finish. So debit balance: assets or expenses. <<QICDIS>> <<FACT->> <<+>> So...? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> Which one? <<->> <<FACT->> <<QICDIS>>

S: Inventory

S: Inventory

T: <<DSREP>> Inventory. <<DSREP>> Well done.

And the last one. In the exam we usually put this kind of exercise. <<DSREST>> Which one have deb- <<QICDIS>> <<EXPL+>> <<+>> which one have wrong balance and why? <<DSREST>> <<+>> <<EXPL+>> <<QICDIS>> Try to explain why.

(Time to reply with remote)

<<QICSA>> What is the meaning of this? <<QICSA>> The meaning of this is that the company have an asset that is a loan which value or which acquisition price was <<DSSR>> fif- forty thousand euros <<DSSR>>

S: But can be consider XXX?

T: <<DSSR>> But these are balance. Those are balances. <<DSSR>> Not annotation. <<DSOM>> There's no record inside the- it's balance. <<DSOM>> It's difference between. <<QICCON>> Ok? <<QICCON>>

In the first line- pay attention please. In the first line. <<QICDIS>> <<EXPL+>> <<->> Is it the same to say to have this that to have this? <<->> <<EXPL+>> <<QICDIS>> According to the first sentence

S: No

S: No

T: Yes. <<QICSA>> Because what is the balance? <<QICSA>> Here

S: Debit, forty

T: Debit balance, forty. <<QICSA>> And here? <<QICSA>> The same! <<QICCON>> Right? <<QICCON>> So with balance what we have is the last part. The balance. But here we could have this or we could have this. <<DSREP>> Both are correct. Both are correct. <<DSREP>> So the wrong is the last one. There is an asset so it should have debit balance, <<QICCON>> right? <<QICCON>> <<QICCON>> Yes? <<QICCON>> (...3) Ok, and this is the summary. Go to the book and you will see the summary, <<QICCON>> ok? <<QICCON>> <<CLMSS>>

(Students talking and putting things away)

<<CLMMAN>> <<DSREP>> Wait a minute, wait a minute, wait a minute. <<DSREP>> We are talking about the groups.

Ok, <<DSFIL>> eehh <<DSFIL>> five minutes left or four minutes left or if you want three minutes left. Ok, so you have in <<DSCODE>> *campus virtual* <<DSCODE>> the the groups. <<DSREP>> What you have is the name of the group sssshhhh you have the name of the group: <<DSREP>> group one, group two, group three and so on, the firm that you have to analyze: XX, Técnica Reunida, Red Eléctrica Española and so on. <<DSSR>> You have in capital letter- sorry, in bold letter the coordinator. <<DSSR>> This is not a leader, this is not the... the main person, <<DSSR>> the most beautiful gi- or handsome person, <<DSSR>> no, it's the coordinator. What is the meaning- Sssshhhhhhh. Mamma mia! <<QICSA>> <<DSREST>> What is the coordinator? <<QICSA>> <<QICSA>> What is the role of the coordinator? <<QICSA>> <<DSREST>> The role of the coordinator is to coordinate with me the group. So no one in the group- (student yelling)

S: Sorry

T: <<DSREST>> No one in the group is going to- are going to talk with me except the coordinator. <<DSREST>> <<QICCON>> Ok? <<QICCON>> <<DSRETR>> Check the the group. Check the the firm. <<DSRETR>> Check the coordinator. And if you have any problem, you will have ten days to reorganize the groups.

<<DSSR>> On the- in the next <<DSFIL>> eehh <<DSFIL>> Thursday-Tuesday <<DSSR>> lecturer David Pascual is going to come here to do an exercise. You are going to do one exercises and one test

S: what, what, what? Test, what?

S: In group or individually?

T: Individually. Here. In class

S: With notes?

T: The test of course

S: ...The test yes, with notes

T: Yeah. <<QICCON>> Ok? <<QICCON>> But it's not the mid-term exam. <<QICCON>> Ok? <<QICCON>> Yeah. <<QICCON>> Ok? <<QICCON>> So practice. <<DSFIL>> Eeehhh <<DSFIL>> the exercise will be <<DSFIL>> eeehhh <<DSFIL>> more or less the same that the third the third point... let me see... (going through the book) More or less the same as the exercise three point four

S: Tuesday?

T: On Tuesday. <<DSFOR>> The control- the test <<DSFOR>>

S: The test three point four

T: <<DSREP>> Three point four <<DSREP>>

S: ¡Qué bien!

T: The... tomorrow XXX, <<QICCON>> ok? <<QICCON>> So what you have to <<DSFOR>> put <<DSFOR>> not crosses, only the amount. <<DSFOR>> Put <<DSFOR>> the amount <<DSREST>> here in the place- in the correct place. <<DSREST>> I mean if if we have here bank, you know that is an asset- when we talk about the exam, you are in silence

SS: [[ @ @ @ @ ]]

T: I don't know why. <<DSRETR>> So if you if you see bank, <<DSRETR>> bank is an asset, and asset usually have debit balance. So you should <<DSFOR>> put <<DSFOR>> the amount that you have here: fifteen thousand

in the debit side. <<DSREP>> So you <<DSFOR>> put <<DSFOR>> here fifteen thousand. <<DSREP>> <<DSREP>> You don't you don't <<DSFOR>> put <<DSFOR>> crosses <<DSREP>> please because this is not a pool. A football pool, <<QICCON>> right? <<QICCON>> So then you have a figure. You will usually have a figure that you don't know, that is unknown. <<QICCON>> Right? <<QICCON>> So what you have to do is to sum all the debit amount and to sum all the credit amounts, <<QICCON>> right? <<QICCON>> And the difference should be the amount of the known element

S: XXX but debit and credit?

T: No. Only one

S: If it's an expense or revenue XX asset for example XX revenue

T: <<QICCON>> Ok? <<QICCON>> So you will do an exercise and then the test. The test will be ten minutes or less. <<QICCON>> Ok? <<QICCON>> So it's easy, really easy, but you have to have the idea clear, <<QICCON>> ok? <<QICCON>> And then, this is for Tuesday, <<QICCON>> ok? <<QICCON>> I'm not going here. I'm going here

S: Thursday or Tuesday?

T: Tuesday. <<DSREP>> Tuesday David Pascual <<DSRETR>> is- will will be coming here- will stay here to do an exercise about the... about the... the book keeping and then the... the test. <<DSRETR>> And then on Wednesday you will go to the computer lab <<DSREP>>

S: Wednesday?

S: Wednesday?

T: <<DSSR>> Thursday, sorry, Thursday. <<DSSR>> You will go to the computer lab. First from three to four the group E1

S: With Mr. Pascual?

T: Yes. And the... the group E2 from four to five. <<QICCON>> Right? <<QICCON>> <<QRCPR>> And what are you going to do there? <<QRCPR>> You are going to do the seminar three. <<QRCPR>> What is the purposes or the goal of the seminar three? <<QRCPR>> To prepare the first for ppt. <<DSREST>> The first for... the first slides of the oral presentation. <<DSREST>> <<QICCON>> Ok? <<QICCON>> So you will have to join your group and try to ask some questions that you should see in the explanatory notes of your firm. <<DSREST>> So you have to remember the- what what we did with the seminar one and the seminar two, <<DSREST>> I mean go to <<DSCODE>> *Comisión Oficial de Mercado de Valores* <<DSCODE>> to find <<DSRETR>> the... the final statement of your company, <<DSRETR>> the

company that you have, <<QICCON>> ok? <<QICCON>> And then you have to go to SABI to try to find information, the financial statement, go to Excel and upload the Excel file and try to prepare the four first slide. <<QICCON>> It's ok? <<QICCON>> You will have all the instruction in <<DSCODE>> *campus virtual* <<DSCODE>> as usually. <<QICCON>> Ok? <<QICCON>> <<QICREF>> <<OPIN->> Any question? <<OPIN->> <<QICREF>>

S: Yeah. XXX?

T: <<QICREP>> To what? <<QICREP>> <<QICCON>> To change? <<QICCON>>

Yeah. The point is, and this is <<DSREP>> my last minute please, my last minute. <<DSREP>> <<DSRETR>> The university is the bridge to the work class- to the... to your work life. <<DSRETR>> <<QICCON>> Ok? <<QICCON>> So you have to be prepare as in the work life work. I mean when you will go to work to an audit company or to a... services company or to a manufacture company, you are going to talk and you are going to work with the people that that your boss decide. And now I am your boss, <<DSREST>> and you have to- you should work with the people that I want that you work. <<DSREST>> The work should be done in the deadline. <<QICCON>> Ok? <<QICCON>> But in the work life there is no friend. There are colleagues there. And I try to organize <<DSRETR>> the the the group work accord- the work group according to my point of view with you. <<DSRETR>> I mean I try to balance the the group. I I spent I don't know around three hours to <<DSREST>> organize the group to see why this- the leader, <<DSREST>> why this the second one, why an Erasmus or a woman or a man and so on. <<QICCON>> Ok? <<QICCON>> So the work should be done. So try to do the best in your group and then all the problem- (students talking) Last second. All the problem that you have with the group work, talk with the coordinator. And the coordinator will talk with me. <<QICCON>> Ok? <<QICCON>> Thank you. <<CLMMAN>>

## 9.4.13. Lecture 1: Contabilidad Financiera

Date: February 19<sup>th</sup> 2014

# students attending: 40

<<CLMMAN>> T: Bueno pues vamos a continuar con el tema, con el tema tres, <<QICCON>> ¿vale? <<QICCON>> El otro día estuvimos viendo hasta la memoria. Vamos a repasar un poco <<DSFIL>> eehh <<DSFIL>> los conceptos, <<QICCON>> ¿vale? <<QICCON>> <<CLMMAN>>

<<CLMSS>> <<DSFIL>> Eehh <<DSFIL>> estábamos viendo que el balance de situación. Miguel, <<QICDIS>> <<DESC->> <<->> ¿qué contenido hay en el balance de situación? <<->> <<DESC->> <<QICDIS>> (..2) O sea si tú a tu abuelo le quieres explicar qué hay en un balance de situación en castellano...

S: Pues sería el patrimonio de la empresa en un momento determinado-

T: <<DSREP>> El patrimonio de la empresa en un momento, <<DSREP>> lo que tiene la empresa en un momento determinado. Vale. Y <<DSFIL>> eehh <<DSFIL>> <<QICDIS>> <<DESC->> <<->> ¿los elementos que tiene el balance? <<->> <<DESC->> <<QICDIS>>

S: Pasivo, que puede ser corriente o no corriente, el activo, que igual que el pasivo puede ser corriente o no corriente y el patrimonio neto

T: <<DSFIL>> Uuhmm <<DSFIL>> y el patrimonio neto. Vale. <<DSFIL>> Eehh <<DSFIL>> si yo quiero medir <<DSRETR>> el el la riqueza <<DSRETR>> de una empresa, quiero comparar la riqueza de dos empresas, <<DSRETR>> qué qué empresa vale más, <<DSRETR>> <<QICDIS>> <<FACT->> <<->> ¿qué tengo que mirar, Christian? <<->> <<FACT->> <<QICDIS>> (..2) Tengo dos empresas: empresa A y empresa B. Acordaros del ejemplo que vimos. <<QICDIS>> <<EXPL+>> <<->> <<DSREST>> ¿Cómo va cómo se cuál tiene más riqueza? <<<DSREST>> <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<+>> ¿Cuál vale más? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Qué empresa vale más? <<->> <<FACT->> <<QICDIS>>

S: El balance de situación, ¿no?

T: Pero qué <<QICDIS>> <<FACT->> <<->> ¿qué cifra? <<->> <<FACT->> <<QICDIS>> (...3)

S: ¿El patrimonio neto?

T: <<DSREP>> El patrimonio neto. <<DSREP>> Lo que voy a ver es el patrimonio neto. (Students enter the class) ¡Llegan tarde!

S: ¿Podemos pasar?

T: Sí. (..2) Lo que tenemos que analizar si queremos ver la riqueza de una empresa es el patrimonio neto de la empresa, <<QICCON>> ¿vale? <<QICCON>> Cuál es <<DSRETR>> la la riqueza de la empresa. <<DSRETR>> <<DSRETR>> ¿Para qué más servía el, Laura...? Perdón, <<QICDIS>> <<EXPL+>> <<+>> ¿para qué más servía el balance? <<DSRETR>> <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué otros usos tenía el balance? <<+>> <<EXPL+>> <<QICDIS>> <<QICRET>> ¿Te acuerdas? <<QICRET>> (..2) <<QICDIS>> <<FACT->> <<+>> ¿Qué nos permitía saber? <<+>> <<FACT->> <<QICDIS>>

S: El pasivo

T: Ppuufff ¡qué paciencia! (students coming in)

S: ... el pasivo, las inversiones...

T: Toma, toma (teacher gives the newcomers some remotes) Sí, podríamos verlo, pero <<QICDIS>> <<FACT->> <<+>> ¿qué más? <<+>> <<FACT->> <<QICDIS>> Había tres cosas que a parte de la riqueza, en los usos del balance veíamos otras dos. La contabilidad no se aprueba el último día, <<QICCON>> ¿vale? <<QICCON>> Insisto con esto. Y el que avisa no es traidor. Pronto vamos a hacer <<DSRETR>> un... <<DSSR>> una sorpresa, un <<DSCODE>> test <<DSCODE>> sorpresa. <<DSSR>> <<DSRETR>> No voy a decir cuando. No va a ser el examen intermedio, porque el examen intermedio lo voy a avisar, pero pronto haremos un <<DSCODE>> test <<DSCODE>> porque si no estudian, el problema es que luego <<DSRETR>> se se se atasca, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Se atasca la contabilidad y la contabilidad hay que <<DSREST>> construirla s- un ladrillo sobre otro. <<DSREST>> Y si no están contruidos los ladrillos, luego es muy difícil que uno esté en el aire, <<QICCON>> ¿vale? <<QICCON>>

<<DSSR>> Los usos de la contabilidad- del balance, perdón, <<DSSR>> a parte de de analizar la riqueza de la empresa, era poder calcular el fondo de maniobra, es decir, si la empresa necesita financiación externa o no, con la diferencia, contrastando el activo corriente con el pasivo corriente, <<QICRET>> ¿se acuerdan? <<QICRET>> Y luego la otra diferencia, <<DSREST>> la la otra utilidad <<DSREST>> era poder calcular la solvencia a corto y a largo plazo (new students entering the class) (...3) <<DSREP>> La solvencia a corto y a largo plazo contrastando diferentes valores, <<DSREP>> el ratio de garantía que era el total del activo dividido entre el total del pasivo, y la de corto plazo

que era el activo corriente dividido entre el pasivo corriente. <<QICCON>> ¿Sí?  
<<QICCON>> <<QICRET>> ¿Se acuerdan? <<QICRET>>

Vale, luego pasábamos a ver la cuenta de pérdidas y ganancias. En la cuenta de pérdidas y ganancias veíamos los dos conceptos que forman parte. <<QICDIS>> <<FACT->> <<->> ¿Cuáles eran, David, cuáles eran los conceptos que formaban parte de la cuenta de pérdidas y ganancias? <<->> <<FACT->> <<QICDIS>>

S: Los ingresos y los gastos

T: <<DSREP>> Los ingresos y los gastos. <<DSREP>> <<DSFIL>> Eehh <<DSFIL>> ambos son aumentos y disminuciones respectivamente de patrimonio neto. Es decir que sólo tenemos tres masas: activo, pasivo y patrimonios netos, <<QICCON>> ¿vale? <<QICCON>> Y la cuenta de pérdidas y ganancias la tenemos <<DSRETR>> el el el la cifra final <<DSRETR>> la tenemos en el balance de situación como la riqueza generada en un período de tiempo, <<QICCON>> ¿vale? <<QICCON>> <<DSFIL>> Eehhh <<DSFIL>> <<QICRET>> ¿te acuerdas de la estructura de la cuenta de pérdidas y ganancias? <<QICRET>> Había dos partes en la cuenta de pérdidas y ganancias.

S: Los ingresos de explotación y-

T: La parte de explotación, resultados de explotación, ingresos y gastos

S:... y de financieros y los financieros

(New students coming in)

T: <<CLMMAN>> El tren se ha ido ya (addressing the students arriving late / teacher gives them remotes) (...5) <<CLMMAN>>

El de explotación, el resultado de explotación y <<QICDIS>> <<FACT->> <<->> ¿el resultado? <<->> <<FACT->> <<QICDIS>>

S: ... financiero

T: <<DSREP>> Financiero. <<DSREP>> Muy bien. Se nota que has estudiado. Vale.

Bueno pues ahí tenéis la estructura del balance de situación (power point presentation)... Esta es la estructura que tenemos que hacer en el examen, <<QICCON>> ¿eh? <<QICCON>> En el examen <<DSRETR>> no no podemos <<DSRETR>> hacer la estructura que nos dé la gana, tenemos que hacer esta estructura, <<QICSA>> ¿por qué? <<QICSA>> porque es la estructura de la ley. La ley, no me lo invento yo, la ley dice que hay que hacer la balance de esa manera. Hay que aprendérselo. Cuando hagamos muchos ejercicios, al final



<<DSREST>> nos lo vamos a quedar, vamos a quedarnos con la idea, <<DSREST>> pero hay que estudiar la estructura.

<<DSSR>> En la parte del activo corrien- no corriente el orden no me importa, <<DSSR>> <<QICCON>> ¿vale? <<QICCON>> Podéis poner el orden en el activo no corriente que os dé la gana, <<DSSR>> pero en el pa- en el activo corriente <<DSSR>> sí que me importa el orden, <<QICSA>> ¿por qué? <<QICSA>> porque el criterio de clasificación del activo <<QICDIS>> <<FACT->> <<->> ¿era? <<->> <<FACT->> <<QICDIS>> (..2)

S: De liquidez

T: <<DSREP>> Liquidez. <<DSREP>> <<DSRETR>> De m- de <<DSREST>> mayor- <<DSRETR>> de más líquido a menos líquido. <<DSREST>> Y las existencias y los clientes por ejemplo tienen diferente criterio. Para convertir el liquidez las mercaderías tengo que hacer el esfuerzo de venderlas y cobrarlas, <<DSRETR>> mientras que pa- mientras que para <<DSFIL>> eeehhh <<DSFIL>> para convertir el liquidez los clientes, <<DSRETR>> lo único que tengo que hacer es esperar a que pase el tiempo <<DSREST>> o decir- o llamarles por teléfono y decirles “oye, te hago un descuento <<DSRETR>> si si me pagas <<DSRETR>> ya”. <<DSREST>> Un descuento por pronto pago <<DSRETR>> y y <<DSRETR>> entonces ya cobras, <<QICCON>> ¿vale? <<QICCON>> Pero es diferente <<DSREST>> y te- y la caja ya es líquido en sí mismo, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>>

Luego en cuanto al patrimonio neto, primero empezamos con capital, que es la primera aportación inicial <<DSREST>> del socio, de los socios, <<DSREST>> luego las reservas y luego el resultado del ejercicio, <<QICCON>> ¿vale? <<QICCON>> <<DSSR>> En el activo no- en el pasivo no corriente <<DSSR>> me da igual el orden, pero tiene que ser todo el <<DSSR>> pasivo a corto- a largo plazo, <<DSSR>> perdón, y el pasivo corriente las deudas a corto plazo, <<QICCON>> ¿vale? <<QICCON>>

(Running through the presertation) Ahí se acuerdan los usos que veíamos del balance de situación. <<DSFIL>> Aahh <<DSFIL>> luego la cuenta de pérdidas y ganancias... Nos quedamos ahí. La cuenta de pérdidas y ganancias que informaba del beneficio o de la pérdida del período. Y fijaos, si yo quiero calcular la riqueza que se ha generado en un período, lo que puedo hacer es comparar dos riquezas: <<DSREST>> la riqueza de un período- al inicio de un período y la riqueza al final de un período <<DSREST>> y por diferencias calculo la renta general, <<QICCON>> ¿vale? <<QICCON>> Eso es economía seguro <<DSRETR>> que lo habéis... que lo habéis visto. <<DSRETR>>

<<QICSA>> ¿Qué son los ingresos? <<QICSA>> Los ingresos son las variaciones positivas del neto patrimonial, <<QICCON>> ¿vale? <<QICCON>> Fijaos, no es lo mismo un ingreso que un cobro. Muy importante. Un cobro es

es el dinero, es la corriente monetaria. El ingreso es la corriente del servicio...  
 <<QICRET>> ¿Se acuerdan del principio de de devengo? <<QICRET>>  
 <<DSAB>> Era cuando se realiza el proceso de prestar el servicio o de-  
 <<DSAB>>

<<CLMMAN>> (New students coming in) Intentad ser puntuales por favor, porque sino esto <<DSRETR>> me me <<DSRETR>> corta el rollo.  
 <<CLMMAN>>

<<DSFIL>> Eeehh <<DSFIL>> entonces <<DSFIL>> eeeh <<DSFIL>> el cobro es <<DSRETR>> la la el criterio de caja. <<DSRETR>> El principio de caja y el ingreso es el principio del devengo, <<QICCON>> ¿vale? <<QICCON>> Entonces no es lo mismo el ingreso que el cobro. Y tampoco es lo mismo el ingreso que las ganancias o los beneficios, <<QICSA>> ¿por qué? <<QICSA>> porque en la ganancia yo contraste: ingreso menos gasto. Y esa es la ganancia. Entonces no podemos decir que la diferencia entre las partidas es lo mismo que una de las partidas, <<QICCON>> ¿vale? <<QICCON>> Cuidao con eso que luego nos confundimos mucho y decimos <<DSOM>> “el principio de prudencia dice que los ingresos son...” <<DSOM>> ¡No! El principio de prudencia está hablando de beneficios o de pérdidas, no está hablando de ingresos o gastos. Cuidao con eso, <<QICCON>> ¿vale? <<QICCON>>

Bueno entonces, <<QICDIS>> <<REA+>> <<->> ¿cuál de estas dos sería un ingreso? <<->> <<REA+>> <<QICDIS>> (teacher uses an application ‘EDUCLICK’ by which students use remotes to select the correct answer from a multiple-choice test displayed in the power point presentation)

(New students entering the class)

El próximo día no entra nadie después que yo... porque es que esto es un cachondeo (...6) <<QRCAS>> ¿Qué pasa hoy? <<QRCAS>> (...3) <<QRCAS>> ¿Hace bueno, no? <<QRCAS>>

Este es sencillo por exclusión, <<QICCON>> ¿vale? <<QICCON>> Pero tened cuidao luego <<DSRETR>> en en los ejercicios, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Anotadlo ahí con fosforito en los apuntes. ¡Si es que toman apuntes! Y señálenlo <<DSRETR>> como como como importante <<DSRETR>> para el examen, <<QICCON>> ¿vale? <<QICCON>> Porque este tipo de errores son muy normales.

<<DSFIL>> Eeehh <<DSFIL>> Rebeca, <<QICREF>> <<OPIN->> <<->> ¿cuál crees que es? <<->> <<OPIN->> <<QICREF>> (another multiple-choice question) <<QICREF>> <<FACT->> <<->> ¿Cuál es tu respuesta? <<->> <<FACT->> <<QICREF>>

S: Creo que los ingresos anticipados

T: <<DSREP>> El ingreso anticipado. <<DSREP>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: ...porque XXX

T: <<QICDIS>> <<FACT->> <<->> ¿Realmente el ingreso anticipado es un ingreso? <<->> <<FACT->> <<QICDIS>>

S: Por el principio de...

S: Devengo

T: <<DSREP>> Por el principio de devengo devengo. Por el principio de devengo <<DSREP>> yo estoy recibiendo un dinero antes de prestar el servicio entonces ¿para mí qué es? un ingreso. Yo tengo el dinero y además tengo, <<QICDIS>> <<FACT->> <<->> ¿qué? <<->> <<FACT->> <<QICDIS>>

S: Eeehh

S: Que prestar el servicio

T: La obligación de prestar el servicio. Entonces un ingreso por anticipado, <<QICSA>> ¿qué es? <<QICSA>> (.1) un pasivo, <<QICCON>> ¿vale? <<QICCON>> Cuidao con eso. Que ahora insisto que lo veis bien porque claro, (going through all the options) ventas de mercadería es un ingreso perfectamente, ingreso por arrendamiento es un ingreso, ingreso por intereses es un ingreso, pero los ingresos anticipado es un pasivo, <<QICCON>> ¿vale? <<QICCON>> Cuidao con eso.

Bueno, siguiente pregunta. Siguiente concepto: el gasto. El gasto es lo es lo contrario del ingreso. Es una salida de patrimonio neto, una salida de riqueza en la empresa. Fijaos, <<QICDIS>> <<EXPL+>> <<+>> ¿qué diferencia existe entre un gasto y un activo? <<+>> <<EXPL+>> <<QICDIS>> Cintia.

S: El activo es una... o sea un bien

T: <<DSREP>> Un bien. O un bien, <<DSREP>> el activo puede ser un bien

S: ...Y el... ¿qué era?

T: Un gasto

S: ... Y un gasto es lo que tú tienes que dar, o sea es como una obligación de pago

T: No. No porque eso sería el dinero. Fijaos, la diferencia es mínima, porque el gasto de la luz tú recibes un bien, que es un bien

SS: [[XXX]]

T: No, los dos son pagos. <<DSREP>> Tú el activo también lo pagas cuando compras un elemento de transporte, también lo pagas <<DSREP>>

S: Pero sale de la caja

T: No, los dos salen de la caja. [Puedes dejarlo a crédito-] A ver...

S: [XXX] te lo quedas

T: Y la luz también

S: Pero es activo pe- per- perdura

T: Por ahí van los tiros. <<DSFIL>> Eehh <<DSFIL>> <<DSREST>> un gasto... la diferencia entre activo y gasto es <<DSREP>> muy muy muy difícil <<DSREP>> <<DSREST>>

SS: [[XXXX]]

T: Lo que consumes. El consumo de un activo es un gasto. La definición de gasto es consumo de activo. Entonces, lo que tiene una duración en la empresa a largo plazo o a medio plazo o a corto plazo es un activo y cuando consumes, cuando usas ese activo, entonces se convierte en un gasto.

S: Entonces ¿los activos a corto plazo son gastos?

T: No, <<DSREST>> tiene que- son <<DSFIL>> eehh <<DSFIL>> activos instantáneos por así decirlo. <<DSREST>> Lo que pasa es que <<DSRETR>> luego luego <<DSRETR>> en los ejercicios vais a saber que se repiten. <<QICSA>> ¿Cuántos tipos de gastos hay en la empresa? <<QICSA>> A lo mejor diez, más no. Vas a saber cuáles son esos gastos.

S: Por ejemplo nos mandaste un ejercicio y salía por ejemplo combustible. Yo ahí no sé si catalogarlo en gasto o en activo

T: Pues fíjate, depende. <<DSOM>> Si tú... <<DSOM>> pues es una muy buena pregunta. <<QICSA>> ¿El combustible es gasto o es activo? <<QICSA>> Pues depende. <<QICSA>> ¿Depende de qué? <<QICSA>> De si yo lo almaceno. <<DSREST>> Si yo- imagínate que tengo... yo hago mudanzas, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Y yo tengo una flota de un montón de camiones y <<DSAB>> tengo un- <<DSAB>> (...3) Adelante.

(New student coming in)

Y yo tengo <<DSRETR>> un un un tanque de de gasoil o de diesel <<DSFIL>> eehh <<DSFIL>> o de gasolina <<DSFIL>> eehh <<DSFIL>> en mi en mi... <<DSRETR>>

S: En una cooperativa

T: Sí, en mi empresa tengo un depósito, ese combustible cuando lo compro es como si fuese una mercadería, una materia prima para mí. Entonces sería un activo. El gasto que yo vaya haciendo, el uso que yo vaya haciendo de ese gasoil será gasto. <<QICCON>> ¿Lo ves? <<QICCON>> O sea que si puedo almacenarlo se convertirá en un activo, <<DSRETR>> en una en un activo circulante <<DSRETR>> y si no lo puedo almacenar porque lo consumo es un es un gasto.

S: Entonces, para decir si es un activo o un gasto nos lo tienen que decir, lo tiene que especificar.

T: Uhhm uuhmm. Sí. Normalmente están claros los tipos de gastos. <<QICCON>> ¿Vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Es una buena pregunta y <<DSRETR>> no no <<DSRETR>> es fácil conceptualmente. Bueno, y el concepto de gasto lógicamente por el criterio de devengo es diferente al concepto de pago. No confundamos pago, que es la entrada de dinero, con gasto, que es el consumo de activo. <<QICCON>> ¿Vale? <<QICCON>> No es lo mismo. Y tampoco con pérdida, <<DSSR>> porque el la pérdida <<DSSR>> es la diferencia entre ingresos y gastos cuando los gastos son mayores que los ingresos, <<QICCON>> ¿vale? <<QICCON>>

Bueno, pues entonces <<QICDIS>> <<REA+>> <<->> <<DSSR>> ¿cuál es- cuál no es gasto <<DSSR>> <<DSRETR>> en ningun- en en estas tres...? <<DSRETR>> <<->> <<REA+>> <<QICDIS>> En una empresa normal, <<QICDIS>> <<REA+>> <<->> ¿cuál de estos cuatro elementos no es gasto? <<->> <<REA+>> <<QICDIS>> No es gasto (...6) Insisto en el concepto de intereses. Intereses es lo que pagas o cobras por la cesión de un dinero que tú cedes en caso de ingreso por intereses o que a ti te ceden, <<QICCON>> ¿vale? <<QICCON>> El concepto de interés es el consumo de un dinero que no es tuyo, y por eso tienes que pagar una remuneración, <<QICCON>> ¿vale? <<QICCON>> Por eso intereses es un gasto en este caso, <<QICCON>> ¿vale? <<QICCON>> No es una deuda.

<<CLMMAN>> <<QRCPR>> ¿Tu nombre? <<QRCPR>>

S: ¿Yo?

T: Él. De gris.

S: Soy Jorge

T: Jorge. Como no te veo tu nombre (teacher always asks students to place a name tag on the table). <<CLMMAN>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es la correcta? <<->> <<FACT->> <<QICDIS>>

S: ...La verdad es que no tengo ni idea

T: <<DSREP>> Con la que está cayendo, Jorge. Con la que está cayendo <<DSREP>> y con todo el cariño del mundo. Hay que ponerse las pilas y estudiar, que estamos en la universidad, que no estamos aquí pasando el rato. Y que esto va a ser tu futuro profesional. Que tú apruebes o no apruebes a mí particularmente me da igual, lo que me interesa es que aprendas porque esto va a ser tu futuro. Y en administración de empresas la contabilidad, que es el lenguaje de la empresa, <<DSOM>> si no tienes claros los conceptos que vas a usar para mogollón de... <<DSOM>> Hablo a todo el mundo, ¡eh! Que vas a utilizar en marketing, en finanzas, en un montón de asignaturas, te interesa tener clara la contabilidad, sino...la vas a llevar cruda. Con cariño eh.

<<DSFIL>> Aahh <<DSFIL>> Melisa, cuéntanos.

S: Hacienda Pública Acreedora

T: La respuesta <<DSRETR>> de de Melisa <<DSRETR>> es la D. <<DSREP>> Hacienda Pública Acreedora. <<DSREP>> <<QICDIS>> <<EXPL+>> <<+>> ¿Por qué? <<+>> <<EXPL+>> <<QICDIS>>

S: ... Es un activo

T: <<DSREP>> A ver... a ver <<DSREP>>

S: ... No, no, es un pasivo

T: <<DSREP>> Es un pasivo. <<DSREP>> Hacienda Pública Acreedora es una deuda que tú tienes con la Hacienda Pública. <<DSREP>> Es un pasivo para ti, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> Las otras: intereses de deudas, es el consumo de un dinero que no es tuyo, que te presta el banco para usar, entonces es un gasto; sueldos y salarios es lo que le pagas al consumo del tiempo del trabajador que está en tu empresa. Estás consumiendo el tiempo de un trabajador, no al trabajador, ojo. <<DSREST>> Por eso hablábamos, os acordáis que hablábamos del tema de la de la esclavitud. <<DSREST>> La Seguridad Social a cargo de la empresa <<DSRETR>> cuando cuando <<DSRETR>> en el futuro seáis emprendedores, si alguno de ustedes es emprendedor, para calcular los costes de lo que le cuesta, valga la redundancia, un trabajador, lo que tiene que hacer es sumar el sueldo más la seguridad social. Ese es el coste del trabajador, no sólo el sueldo que se la paga, sino también <<DSRETR>> la la seguridad social. <<DSRETR>> La cobertura sanitaria y de pensiones etcétera del trabajador a la empresa. Los dos son gastos <<DSRETR>> para para la empresa. <<DSRETR>>

S: Pero ¿los intereses nunca pueden ser pasivo?

T: Los intereses si se quedan a pagar... <<DSREST>> hay una cuenta que se llama interés, es una buena pregunta, interés a pagar. <<DSREST>> Si es interés a pagar, es un pasivo, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>>

¿Sí? <<QICCON>> <<QICCON>> ¿Queda claro? <<QICCON>> <<QICRET>> ¿Os acordáis de la tabla que hicimos de acreedores, proveedores? <<QICRET>> <<QICCON>> ¿Sí? <<QICCON>> (..2) El próximo día te pregunto, Jorge.

La diferencia entre los ingresos y los gastos nos generan el beneficio o la pérdida, <<QICCON>> ¿vale? <<QICCON>> Y esta es la estructura. <<DSFIL>> Eehh <<DSFIL>> en el Plan General de Contabilidad tenemos <<DSSR>> operaciones continuadas de operaciones <<DSFIL>> eehh <<DSFIL>> discontinuadas o... <<DSFIL>> eehh <<DSFIL>> operaciones en discontinuación, <<DSSR>> pero... en primero no lo vamos a utilizar. Sólo que lo sepan, pero no lo vamos a utilizar. Vamos a utilizar la estructura de plan de pequeña empresa. <<DSRETR>> El el modelo abreviado de de cuenta de pérdidas y ganancias. <<DSRETR>> Partimos del importe neto de la cifra de negocios, en el caso de una empresa que vende zapatos serán las ventas, en el caso de una empresa que preste servicios será prestaciones de servicio, <<QICCON>> ¿vale? <<QICCON>> Le quitamos <<DSRETR>> el la los... el aprovisionamiento. <<DSRETR>> No vamos a tener variación de productos en curso todavía, ni trabajo realizado. Le quitamos el aprovisionamiento, y así calculamos el margen neto. Luego le sumamos los ingresos de explotación y le quitamos el resto de los gastos. Y eso me va a dar el resultado de explotación. Se ve muy mal ese (referring to the power point slide). Al resultado de explotación le sumas y le quitas los ingresos financieros, los gastos y los ingresos y calculas el resultado financiero. La suma entre el resultado de explotación y el resultado financiero lo que nos va a dar el resultado antes de impuestos. Si es pérdida, nos paramos ahí. Pérdida del ejercicio, si hay beneficios, tenemos que pagar los impuestos, <<QICCON>> ¿vale? <<QICCON>> Y después del impuesto ya nos queda el resultado del ejercicio. Las operaciones discontinuadas o interrumpidas no las vamos a ver en este en este curso, <<QICCON>> ¿vale? <<QICCON>>

Bueno, ahí tienen un ejemplo de una operación discontinuada pero no me interesa... este año se ha dicho que no que no va a entrar en evaluación.

Bueno, entonces <<QICDIS>> <<FACT->> <<->> ¿en cuál de estas partidas no se puede incluir en la cuenta de resultados? <<->> <<FACT->> <<QICDIS>> (...5) Hay algo que no he dicho. Es lo mismo decir gastos operativos que gastos de explotación, <<QICCON>> ¿vale? <<QICCON>> Y es lo mismo decir ingresos operativos que ingresos de explotación.

(Time for students to use the remote and select the right option)

Michelle, <<QICDIS>> <<FACT->> <<->> ¿cuál es la correcta? <<->> <<FACT->> <<QICDIS>>

S: La C

T: Sí, es lo que no he dicho. Ingresos extraordinarios no lo he dicho. No existe el concepto de extraordinario <<DSRETR>> en en contabilidad, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Sólo está el operativo y el financiero. El extraordinario existía antes pero ahora, hoy por hoy, no existe el concepto de extraordinario, <<QICCON>> ¿vale? <<QICCON>>

<<DSFIL>> Aahh <<DSFIL>> dentro de la cuenta de resultados hay variaciones en la clasificación de los gastos, <<QICCON>> ¿vale? <<QICCON>> Está la clasificación por naturaleza, y la clasificación por funciones. <<DSFIL>> Eehh <<DSFIL>> las empresas, las grandes empresas pueden elegir presentar <<DSRETR>> en func- por funciones o presentar por naturaleza. <<DSRETR>> Normalmente presentan la clasificación de gastos por naturaleza. <<QICSA>> ¿Qué significa eso de gastos por naturaleza? <<QICSA>> Que se clasifican los gastos en función del origen que tengan. Si tienen el origen en sueldos y salarios, porque es la nómina de los trabajadores, se llama así, “sueldos y salarios”. <<QICSA>> ¿Cómo sería una clasificación por funciones? <<QICSA>> Sería por ejemplo clasificar por las distintas <<DSFIL>> eehh <<DSFIL>> secciones que tiene una empresa. <<DSFIL>> Eeehh <<DSFIL>> “administración”, y entonces en administración estará el sueldo, pero sólo el sueldo de los administradores y las personas que gestionen la oficina. En “ventas” estará sólo el sueldo de las personas que se dedican a la venta. <<DSRETR>> Está separado el el... el gasto. <<DSRETR>> Entonces, <<QICDIS>> <<REA+>> <<->> ¿cuál no es por naturaleza de esos de ahí? <<->> <<REA+>> <<QICDIS>> (...4) Hay tres que son clasificados por naturaleza y hay uno que está clasificado por la función que realiza ese gasto en la empresa.

(Time to reply)

Julián, <<QICDIS>> <<FACT->> <<->> ¿cuál sería? <<->> <<FACT->> <<QICDIS>> (...4)

S: La C

T: La distribución y la función que se realiza. <<DSREST>> La- distribuir los productos, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Entonces esa es la que no es por naturaleza. El resto es por naturaleza. En servicios exteriores recogemos todos aquellos gastos que realizan empresas ajenas a la nuestra, por ejemplo, la electricidad, el agua, al arrendamiento, la publicidad. Todo ese tipo de gastos que realiza la empresa se agrupan en “gastos exteriores” porque los realizan <<DSREST>> empre- <<DSFIL>> eehh <<DSFIL>> empresas externas a a nosotros. <<DSREST>>

Y aquí tienen un ejemplo de cuenta de pérdidas y ganancias de la empresa Telefónica. El resultado operativo, el resultado financiero y el resultado del ejercicio.



<<QICSA>> ¿Usos de la cuenta de pérdidas y ganancias? <<QICSA>> La primera utilidad de la cuenta de pérdidas y ganancias es saber si la empresa está siendo gestionada adecuadamente o no. <<DSREST>> Y eso sirve para lo que nos dice el resultado es si <<DSFIL>> eeehh <<DSFIL>> la gestión que están haciendo los gestores de la empresa es correcta o no. <<DSREST>> Normalmente si hay beneficio pues <<DSRETR>> la la gestión será positiva, <<DSRETR>> o muchos beneficios, y será negativa en caso contrario.

También con los resultados de muchos años puede proyectar a futuro los resultados que va a tener la empresa con una serie de modelizaciones econométricas se puede prever los resultados futuro. Y luego también <<DSREST>> la contabilidad- la la cuenta de pérdidas y ganancias sirve para calcular la base del impuesto, base imponible. <<DSREST>> La BI es base imponible del impuesto de sociedades, <<QICCON>> ¿vale? <<QICCON>> En otros países no, pero aquí en España <<DSREST>> la fiscalidad- la... contabilidad condiciona la fiscalidad. <<DSREST>> O sea que el resultado que yo tenga contablemente es lo que va a hacer que yo pague o no impuestos, <<QICCON>> ¿vale? <<QICCON>>

Bueno, <<DSREST>> <<DSOM>> ¿cuál de este- cuál de esta sería...? <<DSOM>> <<DSREST>> <<CLMMAN>> Este le hicimos, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿No hicimos este el otro día? <<QICCON>> Uno parecido... <<CLMMAN>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es la riqueza de la empresa? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es el resultado de la empresa en el año 2005? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué es lo que tendría que hacer? <<+>> <<EXPL+>> <<QICDIS>> (...4) <<DSFIL>> Eeehhh <<DSFIL>> ¿Sergio? No.

S: Adrián

T: Adrián. Perdón. Adrián, <<QICDIS>> <<EXPL+>> <<+>> ¿qué tendría que hacer? <<+>> <<EXPL+>> <<QICDIS>> (...5) <<QICDIS>> <<EXPL+>> <<+>> ¿Qué tendría que hacer? <<+>> <<EXPL+>> <<QICDIS>> (...7) Tengo el patrimonio neto de un año, <<QICCON>> ¿no? <<QICCON>> Tengo el patrimonio neto del año 2004. Y para ver la riqueza que se ha generado de un período a otro tengo que tener... Esto (writing on the b/b) sería la renta generada, <<QICCON>> ¿no? <<QICCON>> <<DSREST>> Tenía que calcular esto sería la renta o la... el beneficio o la pérdida, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Para eso tengo que calcular el patrimonio neto de este año, <<QICCON>> ¿sí? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>> ¿Cómo lo calculo? <<+>> <<EXPL+>> <<QICDIS>> (...2) Tengo todos los datos

S: El patrimonio es el activo menos el pasivo

T: <<DSREP>> El activo menos el pasivo. <<DSREP>> Muy bien. <<DSREP>> El activo, todo el activo total menos el pasivo total, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> Entonces <<DSFIL>> ehhh <<DSFIL>> el activo sumará cuatro millones, <<QICCON>> ¿no? <<QICCON>> Y el pasivo <<DSFIL>> ehhh <<DSFIL>> suma un millón cuatrocientas mil. Entonces cuatro millones menos un millón cuatrocientas mil, que sería dos millones seiscientas mil, <<QICCON>> ¿no? <<QICCON>> Dos millones seiscientas mil y tenemos de patrimonio dos millones ochocientos... mil quinientos. <<DSREST>> Entonces se hace- <<QICDIS>> <<FACT->> <<->> ¿se ha generado riqueza o se ha destruido riqueza? <<->> <<FACT->> <<QICDIS>> <<DSREST>>

S: Destruído

T: Se ha destruido riqueza. ¿Cuál sería la...?

S: La A

S: La A

T: La respuesta correcta sería la A, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>>

Fijaos, <<DSREST>> otro... <<DSFIL>> ehhh <<DSFIL>> otro de los criterios, otra de las maneras de evaluar a riqueza de una empresa <<DSREST>> es comparándola con el sector. Que se hace mucho. Lo van a ver en tercero, en la asignatura de <<DSSR>> Consolidación y Análisis de Estados Financieros. <<DSSR>> Porque el que yo gane mil, <<QICDIS>> <<EXPL+>> <<+>> ¿qué significa? <<+>> <<EXPL+>> <<QICDIS>> <<QICREF>> <<OPIN->> <<->> ¿Es mucho o es poco? <<->> <<OPIN->> <<QICREF>> (..2) Sergio. Para ti mil euros, <<QICREF>> <<OPIN->> <<->> ¿qué tal? <<->> <<OPIN->> <<QICREF>> (..2) No está mal, <<QICCON>> ¿no? <<QICCON>> Claro depende de tus gastos a lo mejor mil para ti es mucho y yo mil si tengo que pagar una hipoteca de novecientos pues es poco, <<QICCON>> ¿vale? <<QICCON>> Entonces tengo que comparar con el sector a ver qué pasa con el sector. Entonces, en este caso, <<QICDIS>> <<FACT->> <<->> <<DSRETR>> ¿cuál-cuál no sería correcta de esas preguntas que se plantea- que se plantean ahí? <<DSRETR>> <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<REA+>> <<->> ¿Cuál sería el beneficio? <<->> <<REA+>> <<QICDIS>> Tú mismo. Tengo unos ingresos de dos mil quinientos y unos gastos de mil novecientos cincuenta. <<QICSA>> ¿El beneficio...? <<QICSA>> Quinientos cincuenta. Entonces la primera es correcta, <<QICCON>> ¿no? <<QICCON>> <<QICSA>> ¿Qué más? <<QICSA>> <<QICSA>> ¿Cómo sabemos si una empresa es líder o no es líder? <<QICSA>> (..2) Dependiendo del beneficio comparándolo con el sector, <<QICCON>> ¿no? <<QICCON>> Entonces el beneficio es quinientos cincuenta

y <<QICDIS>> <<FACT->> <<->> ¿cuál es la media del sector? <<->> <<FACT->>  
<<QICDIS>>

S: Mil quinientos

T: <<DSREP>> Mil quinientos. <<DSREP>> Entonces es líder. Si la media del sector es mil quinientos y nosotros tenemos quinientos cincuenta no es líder nuestra empresa. Entonces también esa es correcta, <<QICCON>> ¿vale? <<QICCON>>

La siguiente. (Reading) “La empresa no tiene una relación buena en relación a sus competidores directos” <<QICSA>> ¿Cuáles son sus competidores directos? <<QICSA>> (.1) Uno y dos, los que están en el mismo barrio que nuestra panadería, por ejemplo, <<QICCON>> ¿vale? <<QICCON>> Tenemos tres panaderías en el barrio y nuestra panadería gana quinientos cincuenta y la panadería de la esquina ciento ochenta y <<DSSR>> la pasteler- y la panadería <<DSSR>> <<DSRETR>> de... del del otro acera cuatrocientos veinte. <<DSRETR>> (Showing results) Esa es la que no es correcta, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<DSREST>> Otra manera de comparar la la- de evaluar la gestión de nuestra empresa. <<DSREST>>

Bueno, otro documento que no vamos a ver en primero, pero simplemente tienen que saber que existe y <<DSRETR>> qué qué información <<DSRETR>> tiene porque teóricamente puede entrar en el examen aunque no lo vamos a hacer en ejercicios, <<QICCON>> ¿vale? <<QICCON>> Es el estado de cambios en el patrimonio neto. Fijaos, el estado de cambios en el patrimonio neto, como dice su nombre, nos informa de las variaciones que sufre el patrimonio neto, <<QICCON>> ¿vale? <<QICCON>> Y lo que hacemos es al patrimonio inicial, lo confrontamos con el patrimonio final y esas son las variaciones que vamos a ver en el estado de cambios en el patrimonio neto. Es obligatorio para todas las empresas el estado de cambios en el patrimonio neto, <<QICCON>> ¿vale? <<QICCON>> Y tiene dos partes: el estado de ingresos y gastos reconocidos y el estado total de cambios en el patrimonio neto. <<DSSR>> La prim- la segunda- esta primera parte, <<DSSR>> el estado de cambios en el patrimonio neto la elaboran todas las empresas, pero ésta, las PYMES no. O sea las PYMES no elaboran <<DSRETR>> el estado de- de... ingresos y gastos reconocidos. <<DSRETR>> Ahí (slide) tienen lo que conforma cada uno de los documentos, <<QICCON>> ¿vale? <<QICCON>> El estado de ingresos y gastos reconocidos... <<QICRET>> ¿se acuerdan del ejemplo que poníamos el otro día de las acciones de cuando incrementaba el valor de mis acciones y tenía que hacer una plusvalía? <<QICRET>> Pues esa plusvalía iría ahí. En el estado de ingresos y gastos reconocidos. Pero si se produce una variación en el capital, imaginaos que yo incremento mi capital, esto iría aquí, <<QICCON>> ¿vale? <<QICCON>> Aquí sólo irían las plusvalías y

minusvalías que pueden luego ir a la cuenta de pérdidas y ganancias. Pueden. No tienen porqué. Depende de si se efectúa o no la plusvalía. Según veíamos en el ejemplo de de la acción, <<QICCON>> ¿vale? <<QICCON>>

Bueno, pues <<QICDIS>> <<REA+>> <<->> ¿cuál no pertenece al estado de cambios en el patrimonio neto? <<->> <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<->> ¿Cuál de estas partidas? <<->> <<REA+>> <<QICDIS>> (Time to reply with remote)

Manu, <<QICDIS>> <<REA+>> <<->> ¿cuál de estas partidas? <<->> <<REA+>> <<QICDIS>> (Teacher shows right answer unintentionally) ¡Oh! Ya lo he dicho... (Looking at the statistics of students answering correctly) Muy bien. Fenomenal. La reserva legal, beneficio no distribuido de los socios, forman parte de los socios, entonces eso es patrimonio neto. Prima de emisión, se acuerdan que era cuando yo emitía, lo dice la palabra, emito acciones por mayor valor de su precio. <<DSAPP>> <<DSRETR>> Ese esa reserva, <<DSRETR>> ese extra, ese dinero es prima de emisión. <<DSAPP>> Y las subvenciones de capital que son las subvenciones que me dan no reintegrables, <<QICCON>> ¿vale? <<QICCON>> Que no tengo que devolver. Es el regalo que me da el estado o la comunidad autónoma. Entonces es gastos anticipados. <<QICSA>> ¿Qué es gastos anticipados? <<QICSA>> (..2) Es un activo, <<QICDIS>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICDIS>>

S: Porque es un ajuste de precio y acción

T: <<DSREP>> Un ajuste de precio y acción. <<DSREP>> Yo adelanto un dinero, pero todavía no he recibido el servicio, entonces tengo derecho a recibir ese servicio. Muy bien.

Ahí tienen el formato oficial del estado de cambios de ingresos y cambios reconocidos, <<QICCON>> ¿vale? <<QICCON>> Y el estado total de cambios. Así, un cuadrado de estos. Vale. Luego tenemos en estado de flujos de efectivo. El estado de flujos de efectivo lo que me recoge es el <<DSFIL>> “jandemor”, <<DSFIL>> <<DSRETR>> la la la liquidez <<DSRETR>> que genera la empresa, <<QICCON>> ¿vale? <<QICCON>>

Fijaos, les cuento <<DSRETR>> un un un tema curioso. <<DSRETR>> <<DSREST>> Hace... en el año... este documento es del año 1989. <<DSREST>> Hasta el año 1989 ningún país hacía el estado de flujos de efectivo. <<DSFIL>> Eeehhh <<DSFIL>> la primera vez que se hizo obligatorio fue en Estados Unidos. En Estados Unidos hay una comisión nacional del mercado de valores que se llama la SEC americana, <<DSCODE>> *Security Exchange Commission*, <<DSCODE>> y lo que hace es controlar, igual que la comisión nacional española, la cotización de las empresas en bolsa. Entonces vieron que era importante decirle a los inversores cómo generaban <<DSSR>> lo que al final... lo que al fin y al cabo es importante, <<DSSR>> el dinero,

<<QICCON>> ¿vale? <<QICCON>> Entonces todas las empresas se negaron a presentar <<DSRETR>> el estado de fluj- el estado de flujos de efectivo. <<DSRETR>> <<QICSA>> ¿Por qué? <<QICSA>> Porque dijeron “oye, <<QICIND>> ¿yo le voy a decir a mi competidor cómo genero mi dinero?” <<QICIND>> <<DSREST>> Y nadie- ninguna de las empresas <<DSREST>> <<DSFIL>> ehhh <<DSFIL>> presentó el estado de flujos. Entonces la SEC americana les puso una multa a todos y les dijo “venir aquí. <<QICIND>> ¿No no veis que si tú presentas el estado de flujos de efectivo los demás también lo presentan? <<QICIND>> <<DSOM>> Entonces tú puedes ver cómo...” <<DSOM>> “Ah, vale, vale. Entonces sí lo presentamos” Porque tú puedes ver cómo hacen el flujo de efectivo tus competidores. <<DSOM>> Cómo generan la liquidez <<DSRETR>> tus tus- <<DSRETR>> <<DSOM>> porque al final es la radiografía de la empresa. Si el objetivo último de la empresa es generar riqueza y eso se genera a través de la liquidez, pues es importante ver de dónde sale esa liquidez. <<QICSA>> ¿Qué sucede? <<QICSA>> Que hay dos métodos. Están el método directo y el método indirecto. El método directo te dice de dónde sale la liquidez y el método indirecto parte de los resultados y hacen ajustes. <<QICSA>> ¿Qué sucede? <<QICSA>> Que muchas empresas <<DSRETR>> hacen- lo hacen <<DSRETR>> por el método indirecto, no te enseñan realmente de dónde sale la liquidez, sino que te hacen ajustes para ver los diferentes tramos. Hay tres tramos: el de flujo de actividades de explotación, flujo de actividades de inversión y flujo de actividades de financiación. Eso es lo que tiene que saber del estado de flujos de efectivo: qué hay, qué son los movimientos de tesorería <<DSRETR>> y y similares, <<DSRETR>> qué es lo que dice la norma, que hay tres partes, explotación, inversión y financiación, y que no la presentan las pequeñas y medianas empresas. Las PYMES es muy costoso presentar este documento para muy poca muy poca información. Entonces el coste beneficio de elaborar la información, es mayor el coste que el beneficio y las empresas pequeñas no lo presentan. Entonces en empresas pequeñas tendremos cuatro documentos: balance de situación, cuenta de pérdidas y ganancias, memoria y cambios en el estado del patrimonio neto, y en las grandes empresas tendremos además el estado de flujos de efectivo. <<QICSA>> ¿Qué recogen los flujos de las actividades de explotación? <<QICSA>> Todo aquello que genera liquidez propia del negocio. Si yo me dedico a fabricar y vender paraguas, pues la liquidez que genere de comprar la materia prima y vender los paraguas, eso va a estar en flujos de actividades de explotación. <<DSFIL>> Eeehhh <<DSFIL>> los flujos de actividades de inversión es cuando yo, la palabra lo dice, cuando invierto todos los flujos que yo genero en invertir. Y las actividades de financiación, como dice también su nombre, es toda la liquidez que genero en la en la financiación de mi empresa, <<QICCON>> ¿vale? <<QICCON>> En resultado final debe ser positivo pero que veamos las actividades de inversión negativas no es malo. <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> (...5) <<QICDIS>> <<REA+>> <<+>>

¿Por qué no es malo que las actividades de financiación sean negativas?  
 <<+>> <<REA+>> <<QICDIS>>

S: Porque eso quiere decir que estás XXX

T: No, lo que quiere decir es que estás <<DSREST>> invirt- que estás creciendo. <<DSREST>> <<QICCON>> ¿Vale? <<QICCON>> <<DSREST>> Lo que pasa es que tienes que compensar la- cuando la actividad de inversión son positivas significa que tú por ejemplo estás comprando una maquinaria y la pagas esa maquinaria, <<DSREST>> entonces el pago de esa maquinaria es un flujo negativo de las actividades de inversión. <<QICSA>> ¿Es malo que tú compres una maquinaria? <<QICSA>> No, porque si tienes dos líneas de producción y al final vas a añadir una tercera, vas a poder generar más producto, vas a poder vender más, en el futuro. <<QICCON>> ¿Vale? <<QICCON>> Lo que pasa es que la suma de las tres <<DSFIL>> eh <<DSFIL>> actividades debería ser positiva.

Este es de un ejemplo de Telefónica. Aquí tienen el flujo de las actividades de explotación. No lo ven pero lo digo yo: once mil millones. <<DSFIL>> Eehh <<DSFIL>> flujo de las actividades de inversión: menos nueve mil quinientos millones. Y flujo de las actividades de financiación: menos cuatrocientos treinta cuatro millones. La suma me da <<DSFIL>> eehh <<DSFIL>> mil doscientos millones positivo. Entonces lo está haciendo bien. Está generando suficiente tesorería en la actividad principal que es prestar servicios de telefonía, que compense tanto las inversiones como la financiación, <<QICCON>> ¿vale? <<QICCON>>

S: XXXX

T: No, no es lo mismo. Está generando liquidez. Que no es lo mismo.

S: ¿Lo ideal no sería que quedara cero?

T: No, porque tienes que tener <<DSRETR>> un un un margen <<DSRETR>>

S: ...¿Para qué?

T: No, no es ganancia. Ojo, esto es liquidez sólo. Liquidez. Lo que pasa es que... <<DSRETR>> estás hablando de... <<DSFIL>> es una buena pregunta, <<DSFIL>> estás hablando de de... tesorería y similares. <<DSRETR>> Dentro de esos similares están <<DSSR>> los flujos de- perdón los las inversiones especulativas. <<DSSR>> Y es bueno que la empresa tenga inversiones especulativas. La gestión de tesorería, si alguno de ustedes en el futuro trabaja como gestor de tesorería, consiste en que aproximadamente el día quince o el veinte de un mes tienes liquidez e inviertes a corto plazo hasta que pagues las nóminas del mes siguiente. Entonces, no es malo que tengas

ahí el colchón por si. Y sobre todo hoy en día, que está todo muy bloqueado, sin liquidez, <<QICCON>> ¿vale? <<QICCON>>

Bueno, entonces <<QICDIS>> <<REA+>> <<->> ¿cuál no pertenecería al estado de flujos de efectivo? <<->> <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<->> ¿Cuál de estos? <<->> <<REA+>> <<QICDIS>> ¡Cuidao, eh! <<DSOM>> Cuidao que aquí ya hay... <<DSOM>> (Time to reply) Lean bien la pregunta. Estamos hablando de liquidez de tesorería.

Álex, <<QICDIS>> <<FACT->> <<->> ¿cuál sería? <<->> <<FACT->> <<QICDIS>>

S: Yo creo que la A

T: <<QICCON>> ¿La A? <<QICCON>> Abonar, <<QICDIS>> <<EXPL+>> <<->> ¿qué significa? <<->> <<EXPL+>> <<QICDIS>> A parte de echar abono al césped.

S: Que ya está pagado

T: <<DSREP>> Pagado. <<DSREP>> Entonces si ya está pagado, hay una disminución de la liquidez de la empresa. Entonces, <<QICSA>> ¿se va a ver ese pago de la nómina de los trabajadores en el flujo de efectivo? <<QICSA>> (...3) Sí porque es una liquidez. Segundo intento. <<QICSA>> ¿El pago? <<QICSA>> Eso estará también en el estado de flujos de efectivo, <<QICCON>> ¿no? <<QICCON>> <<QICDIS>> <<OPIN->> <<->> ¿El cobro a clientes? <<->> <<OPIN->> <<QICDIS>>

S: También

T: <<DSREP>> También. <<DSREP>> Entonces la única por exclusión que no que no forma parte del estado de flujos de efectivo es la venta a crédito, <<QICCON>> ¿vale? <<QICCON>> Porque la venta a crédito es que yo vendo pero todavía no cobro, le doy crédito al cliente. Cuidado con eso porque no pongo en el otro lado crédito. <<QICDIS>> <<FACT->> <<->> ¿Qué pondría al otro lado de las ventas? <<->> <<FACT->> <<QICDIS>>

S: XX

S: XX

T: <<QICDIS>> <<FACT->> <<->> ¿Cómo se llama el derecho de cobro que genero cuando vendo por mi actividad principal? <<->> <<FACT->> <<QICDIS>>

S: XX

S: Deudor de actividad

S: Cliente

T: <<DSREP>> Cliente, <<DSREP>> mi actividad principal. Deudor de actividad es secundaria, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Clientes. <<DSREP>> O sea que cuidado cuando nosotros decimos “se vende a crédito una parte, se vende al contado otra parte” Contado es <<DSCODE>> cash, <<DSCODE>> la liquidez; y a crédito es el derecho a cobro. Que en el caso de las ventas se llamará “Clientes”, <<QICCON>> ¿vale? <<QICCON>> Luego esa venta a crédito no estará en el estado de flujos de efectivo. <<QICDIS>> <<FACT->> <<->> ¿No va a estar nunca en el estado de flujos de efectivo? <<->> <<FACT->> <<QICDIS>>

S: Sí, cuando se cobre

S: XXX

<<CLMMAN>> T: <<QRCPR>> ¿Eres? <<QRCPR>>

S: Enrique

T: <<QICCON>> ¿Enrique? <<QICCON>>

S: ...Sí <<CLMMAN>>

T: <<QICDIS>> <<FACT->> <<->> ¿No va a estar nunca <<DSRETR>> ese ese venta a crédito- nunca va a estar en el estado de flujos de efectivo o sí? <<DSRETR>> <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> ¿Cuándo? <<->> <<FACT->> <<QICDIS>> Vamos vender y pagar... pues a ti no te contrato en mi empresa, ¡eh! (..2) Si vendes, cobrarás, <<QICCON>> ¿no? <<QICCON>> Cuando cobres si cobras, fíjate en la situación que pasa ahora. Si yo le he vendido a una empresa que entra en concurso de acreedores, <<QICDIS>> <<EXPL+>> <<+>> ¿qué pasa? <<+>> <<EXPL+>> <<QICDIS>>

S: No cobras

T: No vas a cobrar... O sea que si cobras, entonces es cuando entraría en el estado de flujos de efectivo. <<QICCON>> ¿Sí? <<QICCON>> (...3)

Y, <<QICDIS>> <<REA+>> <<->> ¿cuál no formaría parte del tramo de explotación? <<->> <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<->> ¿Cuáles no es actividad propia del negocio principal de mi empresa? <<->> <<REA+>> <<QICDIS>> <<QICDIS>> <<REA+>> <<->> ¿Cuál no sería? <<->> <<REA+>> <<QICDIS>> (Time to reply)

Todos pertenecen al estado de flujos de efectivo, <<QICCON>> ¿vale? <<QICCON>> <<DSFIL>> Eeehhh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> ¿cuál sería? <<->> <<FACT->> <<QICDIS>>

S: ¿Yo? Pago de intereses



T: Muy bien. <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: ...porque no es de explotación

T: <<DSREP>> No es de explotación. <<DSREP>> <<QICCON>> ¿Vale? <<QICCON>> Muy bien. No es de explotación porque el pago de intereses de la deuda es financiación, actividad de financiar a la empresa.

Bueno, y luego tenemos la memoria, <<QICCON>> ¿vale? <<QICCON>> La memoria, <<QICRET>> ¿se acuerdan cuando vimos <<DSSR>> el doc- los documentos <<DSSR>> en el seminario uno? <<QICRET>> La memoria eran <<QICSA>> ¿cuántas páginas? <<QICSA>> Decía uno “hay quinientas páginas”, “hay seiscientas páginas” a ver la memoria dependiendo del tamaño de la empresa lo que hace es explicar el balance de situación, la cuenta de pérdidas y ganancias, <<QICCON>> ¿vale? <<QICCON>> El estado de flujos de efectivo y el estado de cambios en el patrimonio neto. Te lo cuentan de manera literaria, o sea es un desarrollo literario <<DSRETR>> de de de la empresa <<DSRETR>> y hay dos formatos: el formato normal y el formato abreviado. El formato abreviado tiene trece <<DSFIL>> eehh <<DSFIL>> notas. Y en cada nota hay lo mismo. La nota uno: la información sobre el negocio de la empresa. La nota dos: la distribución de beneficios. <<DSOM>> La nota tres... <<DSOM>> así, <<QICCON>> ¿vale? <<QICCON>> Cada nota, tiene una cosa. En el modelo abreviado hay trece y en el modelo normal hay veinticinco notas, <<QICCON>> ¿vale? <<QICCON>> Y tiene información de identificación general, del sector, los criterios de elaboración de los de las políticas contables, los desgloses, la información voluntaria, etc. Por ejemplo, esta es la información de la Empresa Promotora de Informaciones, S.A. De la empresa PRISA, <<DSRETR>> que... que la edita <<DSRETR>> El País, por ejemplo. Entonces te dice que está situado en la calle Gran Vía, que se constituyó en el año 1972, <<DSREST>> que la actividad es- si yo quiero saber a qué se dedica una empresa para analizarla, <<DSOM>> necesitaré... <<DSREST>> <<DSOM>>

<<CLMMAN>> Sergio, te vas a ir fuera. A la próxima te vas fuera. <<DSREP>> ¡Qué cáncer el móvil! ¡Qué cáncer! <<DSREP>> Tenéis un cáncer en la cabeza con el móvil. Si estáis aquí para aprender. <<QRCAS>> ¿Qué haces con el móvil? <<QRCAS>> <<QRCAS>> ¿No puedes estar dos horas desconectao? <<QRCAS>> ¡No me fastidies! Allá vosotros... A la próxima te vas fuera y el resto igual ¡eh! Me voy a poner seria un día de estos y... me voy a quedar yo sola y Davinia. Las dos solas nos vamos a quedar. <<CLMMAN>>

<<DSFIL>> Eeehh <<DSFIL>> <<DSSR>> es obligatorio, en el estado de flujos, perdón en el balance de situación y la cuenta de pérdidas y ganancias <<DSSR>> referenciar las notas de la memoria donde está la información. Por ejemplo, el inmovilizado material, quiero analizar el inmovilizado material, por qué de un año a otro ha variado en esta cantidad y me tengo que ir a la nota

cuatro de la memoria. <<DSREST>> Si quiero analizar qué... cuál- qué hay detrás de los activos por impuestos diferidos, <<DSREST>> me tengo que ir a la nota veinte. Hay una correlación entre la información y las notas que hay en <<DSRETR>> el en el en el en la memoria de las empresas, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>>

<<QICDIS>> <<REA+>> <<->> ¿Qué información no es correcta de estas que hay ahí en relación a la memoria? <<->> <<REA+>> <<QICDIS>> (Time to reply with remote) Hay un matiz ahí de diferencia. Ivonne, <<QICDIS>> <<FACT->> <<->> ¿cuál sería <<DSRETR>> la... tu respuesta correcta? <<DSRETR>> <<->> <<FACT->> <<QICDIS>> (...2) por descarte, casi (...3)

S: ¿La D?

T: <<QICCON>> <<DSREP>> ¿La D? <<DSREP>> <<QICCON>> <<QICCON>> ¿Esa no es correcta? <<QICCON>> (...3) Está mal. Está mal programado (the application). La correcta es la A. <<DSREST>> Es que a veces- programarlo no es fácil y a veces se me pasa. <<DSREST>> La respuesta correcta es la A. No todas las empresas tienen el mismo contenido. Depende. Una empresa <<DSREST>> que vende... que tiene... un impacto medioambiental, <<DSREST>> en la memoria va a tener información medioambiental. Otras empresas que no tengan impacto en el medio ambiente no, <<QICCON>> ¿vale? <<QICCON>> El contenido no es el mismo. Lo que es el mismo son las notas de la memoria, pero el contenido no, porque cada empresa presenta su contenido dependiendo de la variación que se ha producido en su empresa, <<QICCON>> ¿vale? <<QICCON>> Y del impacto que tenga.

Bueno pues ahí están ahí están los cinco documentos de <<DSFIL>> eehh <<DSFIL>> los estados financieros que lo que hacen es reflejar la imagen fiel siempre y cuando se cumplan los principios contables, <<QICCON>> ¿vale? <<QICCON>> <<CLMSS>>

<<CLMMAN>> Y nos quedamos aquí en la teoría y <<DSOM>> vamos a hacer el ejercicio... <<DSOM>> <<QICREF>> <<FACT->> <<->> ¿Han intentado hacerlo? <<->> <<FACT->> <<QICREF>> El ejercicio cuatro bis, vamos a hacer, <<QICCON>> ¿vale? <<QICCON>>

El tres bis lo hicimos aquí en clase. Ayer, el otro día lo hicimos. Lo hizo... Alba en clase.

S: No, ese no.

T: Sí, hicimos el tres bis en clase

S: El tres de la ciento uno

T: <<DSREP>> El tres bis es el que hicimos en clase <<DSREP>>

S: El tres y el tres bis

T: El tres bis también, que lo hizo Alba. Es el cuatro bis el que vamos a hacer ahora. Doy por sentado que los números, los cuatro, el dos, el tres y el cuatro lo han hecho y coincide la solución. <<CLMMAN>>

<<CLMSS>> S: Yo tengo una pregunta del supuesto tres

T: Sí

S: ...Al material de oficina le llama activo corriente

T: El mismo ejemplo que el combustible. <<DSOM>> Si yo tengo <<DSFIL>> eehh <<DSFIL>> material... <<DSOM>> es una buena pregunta la que me hace vuestro compañero. <<QICREP>> ¿El material de oficina es activo o es gasto? <<QICREP>> Si yo tengo un almacén donde acumulo mis paquetes de folios, eso es un activo para mí. Si voy consumiendo folios, si tengo y paquete de folios y los voy consumiendo, eso es gasto.

S: ...Pero ¿no sería activo no corriente?

T: No, activo corriente porque lo vas a consumir. Los folios los consumes. Los bolígrafos, los folios, los clips, todo eso-

S: Pero ¿y las mesas?

T: No es material de oficina. <<QICDIS>> <<FACT->> <<->> ¿Qué sería una mesa? <<->> <<FACT->> <<QICDIS>>

S: Mobiliario

T: <<DSREP>> Mobiliario, <<DSREP>> mobiliario de oficina, <<QICCON>> ¿vale? <<QICCON>>

S: Igual que un boli

T: Un boli no es lo mismo que una mesa

S: ... Supuestamente eso sí sería gasto

T: Si no se almacena. <<DSREST>> Depende del con- si no se almacena, <<DSREST>> sería gasto. <<DSREST>> Si puede almacenarse- imagínate que tiene cuarenta cajas de pizza ahí guardadas. <<DSREST>> <<DSRETR>> Eso sería acti- activo corriente. <<DSRETR>> Depende en cada caso.

S: Pero a la hora de hacer el balance, ¿dónde lo metes?

T: <<QICCON>> ¿Activo corriente? <<QICCON>> <<DSOM>> Justo con la- <<DSOM>>

S: Si es un gasto...

T: Si es un gasto no lo metes en ningún sitio. No iría en el balance, iría en la cuenta de pérdidas y ganancias. Ojo, si es un activo corriente, lo meterías debajo de las existencias. <<QICCON>> ¿Sí? <<QICCON>> (.1) <<CLMSS>>

<<CLMMAN>> Bueno, vamos a hacer el ejercicio cuatro bis. <<QICREF>> <<OPIN->> <<+>> ¿Más dudas? <<+>> <<OPIN->> <<QICREF>> <<QICREF>> <<OPIN->> <<->> ¿Tenéis más dudas del tres o del dos? <<->> <<OPIN->> <<QICREF>> (...7) <<QICCON>> ¿No hay dudas del tres o del dos? <<QICCON>> Intenten hacerlos. Eso ya es vuestra responsabilidad. Porque tienen la solución.

Bueno, un voluntario. <<DSFIL>> Eehhh <<DSFIL>> el compañero de Jorge. Álvaro. Ayúdanos. Bueno pues el cuatro bis nos va a servir para repasar la estructura de la cuenta de pérdidas y ganancias, <<QICCON>> ¿vale? <<QICCON>> En esa pizarra lo puedes hacer.

S: ¿Aquí?

T: Sí. <<CLMMAN>> <<CLMMAT>> Bueno entonces hay una empresa que se llama Lucila, S.A. que se dedica a la prestación de asesoría fiscal y <<DSSR>> de- mercantil de pequeñas y medianas empresas. <<DSSR>> La empresa del examen parcial va a ser de servicios, <<QICCON>> ¿vale? <<QICCON>> No va a haber mercaderías. Pero la del examen final seguro que va a ser de mercaderías, <<QICCON>> ¿vale? <<QICCON>> Y vamos a ver que tiene su complicación. Pero primero hay que entender el concepto de empresa de servicios. Por eso insisto aquí en ello.

Bueno entonces lo que vamos a hacer... Tú lo que vas a hacer es la cuenta de pérdidas y ganancias. Entonces lo primero que ponemos es cuenta de pérdidas y ganancias, el nombre de la empresa... <<DSREST>> Mi hija- una de mis hijas se llama Lucila <<DSREST>> así que este ejercicio es en su honor. Lucila, sí. Y ahora ponemos la fecha. No, no, no, al lado del nombre. <<DSREP>> <<QICSA>> ¿Qué ponemos ahí? <<QICSA>> <<QICSA>> ¿Qué ponemos? <<QICSA>> <<DSREP>> Ponemos el período. 2008, <<QICCON>> ¿vale? <<QICCON>> No podemos poner una fecha concreta, tenemos que poner el período de referencia. Muy importante. <<DSREST>> El que- el primero que me ponga ahí <<DSREST>> uno de enero de 2008, ya está suspenso. Porque, <<QICDIS>> <<EXPL+>> ¿qué significaría...? <<EXPL+>> <<QICDIS>> , Antonio, <<QICDIS>> <<EXPL+>> ¿qué significaría que si yo pongo ahí pérdidas y ganancias de la empresa <<DSALL>> Patatín <<DSALL>> y pongo diecinueve de febrero o dieciocho de febrero de 200- <<EXPL+>> <<QICDIS>>

S: En ese instante, ¿no?

T: En ese día, cuál han sido los ingresos y cuál han sido los gastos de ese día, <<QICCON>> ¿vale? <<QICCON>> No es lo que queremos medir. Lo que queremos medir es el es en el año cuánta es la riqueza generada en mi empresa, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Queda claro eso? <<QICCON>> (.1)

<<CLMMAN>> Bueno pues empezamos allí al fondo. No, tú ya has participado. <<DSFIL>> Eehh <<DSFIL>> recuérdame tu nombre. Es que no veo bien.

S: Christian

T: Christian, venga. Primera. Léelo en voz alta. <<CLMMAN>> Intereses de deudas a largo plazo. <<QICDIS>> <<FACT->> <<->> ¿Formaría parte de la cuenta de pérdidas y ganancias? <<->> <<FACT->> <<QICDIS>> (.2)

S: No

T: <<DSREP>> No. <<DSREP>> <<QICCON>> ¿Seguro? <<QICCON>> (.2) <<QICDIS>> <<DESC->> <<->> ¿Qué son los intereses? <<->> <<DESC->> <<QICDIS>> Si lo he dicho ya. Hoy

S: Es un gasto

T: <<DSREP>> Es un gasto. <<DSREP>> <<QICCON>> ¿Vale? <<QICCON>> Los intereses <<DSRETR>> es el el el es la remuneración <<DSRETR>> que tú tienes que pagar al banco porque te ha prestado un dinero que no es tuyo y lo estás usando, <<QICCON>> ¿vale? <<QICCON>> Si el banco te da diez mil y tú le devuelves luego al cabo de los años diez mil, <<QICRHET>> ¿qué gana el banco? <<QICRHET>> <<QICCON>> ¿Vale? <<QICCON>>

S: Pero la deuda es a largo plazo

T: <<QICCON>> ¿La deuda es a largo plazo? <<QICCON>> <<DSREST>> Los intereses sobre esa d- porque lo que te está diciendo es que esos intereses son mu- mu- de una deuda mucho tiempo, <<DSREST>> <<DSOM>> pero los intereses son gastos por el consumo del... <<DSOM>> <<QICCON>> ¿vale? <<QICCON>> Es una buena pregunta.

Bueno, entonces ponemos a la mitad un poco más abajo, ponemos intereses de deuda. Un poco más abajo.

S: ¿Aquí vale?

T: Bueno... a ver si nos cabe. Intereses de deudas. <<QICSA>> ¿Por qué lo ponemos abajo? <<QICSA>> Porque la primera partida que hay que poner es la de ingresos operativos o ingresos de explotación, <<QICCON>> ¿vale? <<QICCON>> Y los intereses son gastos financieros, entonces van abajo.

<<DSREP>> Ahora a ver si nos cabe. <<DSREP>> <<DSFIL>> Eehh <<DSFIL>> ciento noventa.

<<CLMMAN>> <<DSFIL>> Eehh <<DSFIL>> seguimos. Tu compañero. Julián.  
<<CLMMAN>>

S: No tengo libro

T: Ingresos por participaciones en empresa. <<DSREST>> Imagínate que tú le dices a un operario- tú tienes una empresa <<DSREST>> y le dices a un operario “oye, ponte a cavar ahí, haz un agujero que vamos a plantar un árbol” Y te dice el operario “no tengo el pico” A ver qué hacemos. En la biblioteca hay un montón de libros gratis para consultar, <<QICCON>> ¿vale? <<QICCON>> Si no los hay, me lo dices, que yo te regalo uno.

S: ¿En serio?

T: Sólo a Julián <<DSFIL>> eh <<DSFIL>> he dicho. <<QRCAS>> ¿Vas a ir a la biblioteca o no? <<QRCAS>>

S: No hay en la biblioteca

T: No, no, ve a la biblioteca. Yo te digo que vayas a la biblioteca

S: Que no hay

T: <<QICCON>> ¿No hay en la biblioteca? <<QICCON>>

S: ...El otro día fui y no...

T: <<QICCON>> ¿Seguro? <<QICCON>> Bueno, el próximo día vemos. <<DSFIL>> Eehh <<DSFIL>> ingresos de participaciones en empresas. <<QICSA>> ¿Forma parte de la cuenta de pérdidas y ganancias? <<QICSA>> Sí. <<QICDIS>> <<FACT->> <<->> ¿Qué sería? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Qué tipo de de ingreso sería: operativo o financiero? <<->> <<FACT->> <<QICDIS>>

S: Financiero

T: <<DSREP>> Financiero. <<DSREP>> Pues encima de intereses de deuda ponemos ingresos... <<QICDIS>> <<EXPL+>> <<->> ¿qué es eso en castellano que hay detrás? <<->> <<EXPL+>> <<QICDIS>> Cuando tú participas en una empresa, <<QICDIS>> <<FACT->> <<->> ¿qué compras? <<->> <<FACT->> <<QICDIS>>

SS: [[Acciones]]

T: <<DSREP>> Acciones. <<DSREP>> Compras acciones de otra empresa. Y <<QICDIS>> <<REA+>> <<+>> ¿por qué surgen ingresos de participación en

empresas? <<+>> <<REA+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es el origen? <<->> <<FACT->> <<QICDIS>>

S: XXX

S: XXX

T: Ahí le has dao. El dividendo que genera aquella empresa cuando lo recibes tú porque eres parte de la propiedad de esa empresa, eso se llaman ingreso de participaciones en capital. Ingresos por dividendos, <<QICCON>> ¿vale? <<QICCON>> Y son financieros. <<QICSA>> ¿Por qué decíamos que eran financieros? <<QICSA>> Porque sólo hay movimiento de dinero, <<QICCON>> ¿vale? <<QICCON>> Cuando es dinero con dinero, yo doy dinero para tener unas acciones y luego a mí me dan dinero de la remuneración <<DSRETR>> de ese de ese del beneficio de esa empresa. <<DSRETR>> <<DSFIL>> Eehh <<DSFIL>> Michael.

S: ¿Cuánto es? (student on the b/b)

T: <<DSFIL>> Eehh <<DSFIL>> cincuenta. <<QICCON>> ¿Vamos bien? <<QICCON>> No dice nadie nada... <<QICCON>> ¿No vamos bien o sí? <<QICCON>>

S: Pone ingresos...

T: Ahí hay algo que falla

(Student on the b/b modifies something)

T: Ahí, <<QICCON>> ¿vale? <<QICCON>> <<DSFIL>> Eeehhh <<DSFIL>> gastos en sueldos y salarios. <<QICDIS>> <<FACT->> <<->> ¿Formaría parte de la cuenta de pérdidas y ganancias? <<->> <<FACT->> <<QICDIS>>

S: Sí

T: Pues ponemos ahí sueldos y salarios. No, no, más abajo. Un poco más abajo. Ahí. Sueldos y salarios, dos mil seiscientos. Ahí si le has pillao. <<DSFIL>> Eeehh <<DSFIL>>

S: Sería gasto operativo

T: Gasto operativo porque tú necesitas a los trabajadores para tu actividad principal. <<CLMMAN>> Recuérdame tu nombre.

S: Ainhoa

T: <<QICREP>> ¿Perdona? <<QICREP>>

S: Ainhoa

T: Ainhoa, la siguiente. <<CLMMAN>>

S: Ingreso por prestación de servicios. Ingreso

<<CLMSS>> T: Ingreso por prestación de servicios. Ingresos. Si yo me dedico a prestar servicios, en este caso de consultoría, ingresos por prestación de servicios, la primera hey hey hey la primera partida de todas, es los ingresos de explotación. <<QICSA>> ¿Por qué? <<QICSA>> Porque los ingresos de explotación, si no tenemos ingresos no tenemos nada, <<QICCON>> ¿vale? <<QICCON>> Ingresos por prestación de serv- ahí. Arriba. Siempre lo primero, la primera partida que va en la cuenta de pérdidas y ganancias es o venta, si me dedico a vender algo, o ingresos por prestaciones de servicios. <<DSREST>> Fijaos, yo en el plan, en el libro en muchos casos les pongo ingresos por, pero en el plan es un poco... <<DSREST>> iba a decir puñetero, pero está el video, no lo voy a decir, pone prestaciones de servicios, no pone ingresos por. Ojo con eso. Es la única cuenta <<DSSR>> que si pone- que si no pone ingreso, <<DSSR>> es ingreso, <<DSREP>> la única cuenta. <<DSREP>> <<DSREP>> En el resto todas pone ingreso por, ingreso por, ingreso por. <<DSREP>> Prestaciones de servicio no pone ingresos por en el plan, <<QICCON>> ¿vale? <<QICCON>> <<CLMSS>> <<DSREST>> Esa cuenta es- hay que tener cuidao con ella. <<DSREST>> Eso serían cuatro mil cuatrocientos (addressing student on the b/b)

<<DSFIL>> Eeehhh <<DSFIL>> arrendamientos. Manu.

S: Gasto de explotación

T: <<DSREP>> Gasto de explotación. <<DSREP>> Pues debajo de ahí. Pero a ver Manu, <<DSREST>> entonces esto es que- <<QICDIS>> <<FACT->> <<->> ¿de quién es el piso- el local? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: XXX y tú estás ahí haciendo el negocio y pagas el alquiler

T: Entonces <<QICDIS>> <<FACT->> <<->> ¿es un gasto o es un ingreso? <<->> <<FACT->> <<QICDIS>> (..2) <<DSOM>> Cuidao con eso que luego en el examen... <<DSOM>> "Oye <<QICIND>> ¿le puedo hacer una pregunta? <<QICIND>> <<QICIND>> ¿arrendamiento qué es: que me arriendan a mí o que yo arriendo? <<QICIND>> " O sea si <<DSFIL>> ehhh <<DSFIL>> si el edificio o el local es mío y yo lo cedo es ingresos por arrendamiento, pero si pone sólo arrendamiento, significa que yo estoy usando por la cesión de un espacio de un local que no es mío, tengo que pagar un dinero, es un gasto. Y lo que estoy haciendo es consumiendo durante ese tiempo, ese activo, <<QICCON>> ¿vale? <<QICCON>> Siguiente.

S: Que los programas de ordenador podría ser un activo

T: Claro, esa es la partida que no es de la cuenta de pérdidas y ganancias



S: ...Pero hay una de gastos que también se refiere a informática, ¿no? En la cuenta de pérdidas y ganancias ¿no hay también un gasto que es de algo de informática?

S: Aplicaciones informáticas

**<<CLMSS>>** T: Aplicaciones informáticas es un activo. Es un intangible. Los programas de ordenador en el plan se llaman aplicaciones informáticas y cuando es tangible se llama **<<DSFIL>>** eeehhh **<<DSFIL>>** equipos de procesos de información. **<<DSREST>>** Pero en ningún caso hay.... Lo que podéis ver a lo mejor es internet. **<<DSREST>>** **<<DSREST>>** Internet, el consumo de internet, el gasto por el consumo de internet cuando te viene la factura de internet eso es un gasto, **<<DSREST>>** **<<DSOM>>** porque estás consumiendo el uso de un... **<<DSOM>>**

S: ¿El ordenador no es un gasto?

T: No. Porque el ordenador lo tienes ahí, no te lo comes. **<<DSOM>>** Si fuera chocolate sí, pero... **<<DSOM>>**

S: ... Pero se va...

S: Es una inversión, ¿no?

T: **<<DSREP>>** Es una inversión, **<<DSREP>>** lo tienes durante mucho tiempo. **<<DSREP>>** Otra cosa, otra cosa, **<<DSREP>>** Adrián, es lo que luego veremos pero que ahora mismo no sabemos y es cómo vamos usando este ordenador al proceso productivo y **<<DSREST>>** ten- y estamos consumiéndolo. **<<DSREST>>** El ordenador no va a ser igual ahora que está nuevo, pobrecito ahí, que dentro de ocho años. Que va a ser una casaja, o **<<DSREST>>** dent- Amortización. **<<DSREST>>** Pero ya lo veremos. Eso no lo sabemos ahora mismo. **<<CLMSS>>**

S: Mil doscientos (addressing her classmate on the b/b)

T: **<<DSFIL>>** Eehh **<<DSFIL>>** mil doscientos. **<<DSFIL>>** Eehh **<<DSFIL>>** **<<QICCON>>** ¿queda claro? **<<QICCON>>** **<<CLMMAN>>** Recuérdame tu nombre.

S: Lucía

T: Lucía

S:... Sí

T: Vale. **<<DSFIL>>** Eeehhh **<<DSFIL>>** siguiente

S: Sergio

T: Sergio <<CLMMAN>>

S: ... Consumo de luz, agua e internet. Es un gasto

T: <<DSREP>> Es un gasto. <<DSREP>> <<DSFIL>> Eeehhh <<DSFIL>> es... un consumo. Al ser un consumo es un gasto Doscientos diez. Iría debajo de arrendamientos. Sí, el concepto que se le da en el plan es suministro. Es decir, todo aquello que no se puede almacenar, lo que la empresa usa: agua, luz, teléfono, internet se llama suministro en el plan. Doscientos diez.

<<DSFIL>> Eehh <<DSFIL>> al fondo. Sergio.

S: Publicidad. Es un gasto

T: <<DSREP>> Es un gasto también. <<DSREP>> Operativo también, porque yo necesito la publicidad para poder vender mis productos, en este caso prestar <<DSRETR>> mi- mis servicios de consultoría, <<DSRETR>> <<DSOM>> y si la gente no sabe que estoy... <<DSOM>> Vale, eso serían trescientas cuarenta.

Bueno, pues ya tenemos todas las partidas, <<QICCON>> ¿vale? <<QICCON>> Y ahora lo que vamos a hacer es <<DSFIL>> eehh <<DSFIL>> los ingresos menos los gastos de explotación y vamos a calcular el resultado de explotación. Entonces me haces aquí una línea y me pones en mayúsculas "resultado de explotación".

S: ¿Dónde?

T: Aquí. Aquí entre medias me pones resultado de explotación. Mayúsculas. Eso da doscientos cincuenta positivo, <<QICCON>> ¿vale? <<QICCON>> Ese es el primer tramo, cuando hablamos de tramo hablamos de tramo de explotación y ahora el segundo tramo es comparar los ingresos financieros menos los gastos financieros. Y eso será el resultado financiero. Que salen ciento cincuenta negativo

S: XXX

T: Si no he equivocado yo la suma, sí.

S. Me da cincuenta

T: <<QICCON>> ¿Cincuenta te da? <<QICCON>>

S: ...Sí

S: Sí, a mí también

T: Pues habré sumao yo mal las partidas. Bueno, da <<DSFIL>> eehh <<DSFIL>> repítelo, por fa. <<DSSR>> Ala- ahora <<DSSR>> lo que tenemos

que hacer es sumar los dos tramos, el tramo financiero y el tramo de explotación y nos da aquí el resultado antes de impuestos. El resultado antes de impuestos, que le vamos a llamar resultado del- y es la diferencia entre el resultado de explotación más/menos el resultado financiero. <<QICREF>> <<FACT->> <<->> ¿Cuánto da? <<->> <<FACT->> <<QICREF>>

S: Cincuenta

T: <<QICCON>> ¿Cincuenta? <<QICCON>> Vale. Pues me habré equivocado yo. Cincuenta. Vale. Entonces el resultado antes de impuestos da noventa negativo. <<QICSA>> ¿Qué decíamos cuando teníamos el resultado negativo? <<QICSA>> Ahí nos hemos quedao. Entonces ponemos pérdida del ejercicio. Ese ya es el último tramo de la cuenta de pérdidas y ganancias. No tenemos que pagar impuestos porque no tenemos beneficios. Es impuesto sobre beneficios o impuesto de sociedades. Es lo mismo, <<QICCON>> ¿vale? <<QICCON>> Lo que desgrava es el resultado positivo del ejercicio. Si no hay resultado positivo, no beneficios... Noventa y ya está. Ya está. No, en paréntesis, eso sí. Sí, que no se os olvide el paréntesis. Gracias. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Queda claro? <<QICCON>> (..2) <<QICREF>> <<OPIN->> <<+>> ¿Dudas? <<+>> <<OPIN->> <<QICREF>> (...3) <<QICCON>> ¿No? <<QICCON>>

<<CLMMAN>> Bueno, <<DSOM>> pues vamos a hacer... <<DSOM>> Ahora me interesa que vean el supuesto cinco vamos a ver ahora. Está la solución, lo que pasa es que <<DSREST>> me interesa que vean cómo se relaciona- es un ejercicio muy cortito, <<DSREST>> el balance y la cuenta de pérdidas y ganancias, <<QICCON>> ¿vale? <<QICCON>>

S: No nos cuadra el balance...

T: Lo vamos a hacer ahora. <<QRCPR>> ¿Otro voluntario? <<QRCPR>> Rebeca. Elígenos otra persona y que lo vamos a hacer a la par.

S: Silvia

T: Hala. Sí, tú, tú haces aquí y ella allí. <<DSREST>> Tú vas a... tú que has sido la primera, <<QRCPR>> ¿qué eliges? <<QRCPR>> <<DSREST>> <<QRCPR>> ¿La cuenta de pérdidas y ganancias o el balance? <<QRCPR>>

S: ...El balance

T: Vale, pues tú haces el balance y tu compañera va a hacer la cuenta de pérdidas y ganancias, <<QICCON>> ¿vale? <<QICCON>> <<DSOM>> Déjale... espera, espera que... espera, espera que luego nos regaña la señora de la limpieza de que borramos con un... <<DSOM>> <<CLMMAN>>

Vamos a ver la conexión entre el balance y la cuenta de pérdidas y ganancias.  
 <<QICDIS>> <<FACT->> <<+>> ¿Qué se hace primero? <<+>> <<FACT->>  
 <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿El balance o la cuenta de pérdidas  
 y ganancias? <<->> <<FACT->> <<QICDIS>> A ver, <<QICDIS>> <<FACT->> <<->>  
 ¿el balance o la cuenta de pérdidas y ganancias? <<->> <<FACT->>  
 <<QICDIS>>

SS: [[El balance]]

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>  
 Carolina, <<QICDIS>> <<REA+>> <<+>> ¿por qué se hace primero la cuenta de  
 pérdidas y ganancias? <<+>> <<REA+>> <<QICDIS>>

S: Porque eso va incluido en el balance luego

T: En el patrimonio neto. Porque ese es el resultado de <<QICDIS>> <<FACT->>  
 <<->> ¿quién? <<->> <<FACT->> <<QICDIS>>

S: ... Del ejercicio

T: De los accionistas de la empresa, <<QICCON>> ¿vale? <<QICCON>> Por eso  
 va en el patrimonio neto.

<<CLMMAN>> <<DSREST>> Bueno pues vamos a ir diciendo las... vuestros  
 compañeros van a ir diciendo las partidas <<DSREST>> y vosotros lo vais a ir  
 colocando donde corresponda, <<QICCON>> ¿vale? <<QICCON>> Arriba  
 ponemos... Tú pones balance de situación, tú pones cuenta de pérdidas y  
 ganancias y ponemos el nombre de la empresa que es Olympic, S.A.D. Esta  
 es... creo que es el Betis. <<DSRETR>> Creo que son las cuentas- que es la  
 cuenta de resultados de un año del Betis <<DSFIL>> eehh <<DSFIL>> fútbol  
 club. <<DSRETR>> <<DSOM>> Vamos a ver qué problema tiene este...  
 <<DSOM>> <<CLMMAN>>

S: Si por ejemplo te diese negativa el... el resultado del ejercicio vamos el...

T: Ahora lo vemos, ahora lo vemos. Olympic, S.A.D. <<QICDIS>> <<DESC->>  
 <<->> ¿Qué significa S.A.D.? <<->> <<DESC->> <<QICDIS>> <<QICREF>>  
 <<FACT->> <<->> ¿Lo sabe alguien? <<->> <<FACT->> <<QICREF>>

S: Sociedad Anónima Deportiva

T: <<DSREP>> Sociedad Anónima Deportiva, <<DSREP>> <<QICCON>>  
 ¿vale? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Todos los clubs de fútbol  
 son sociedades anónimas deportivas? <<->> <<FACT->> <<QICDIS>>

S: No

T: <<QICDIS>> <<FACT->> <<->> ¿Quién no? <<->> <<FACT->> <<QICDIS>> A  
 ver los futboleros

S: Madrid y BarÇa son los únicos

T: <<DSREP>> Madrid, BarÇa <<DSREP>> y hay otro

S: El Bilbao

T: El Athletic de Bilbao, que son fundaciones, <<QICCON>> ¿vale? <<QICCON>> Hay mucha polémica ahora con ese tema. Vale. Fecha. Luego dicen que la contabilidad es <<DSSR>> div- aburrida, <<DSSR>> ¡eh!

S: ¿Cómo se escribe Olympic?

T: Que más da.

S: ...¿Cuándo es? ¿Qué año es?

S: 2009

T: <<DSREP>> 2009. <<DSREP>> A ver... ya estás suspensa

S: ...¿Por qué?

T: <<DSREP>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> <<DSREP>>

SS: [[overlapping talk telling student on the b/b what to modify]]

T: Es la riqueza de la empresa paf en un momento determinado. Treinta y uno de diciembre, <<QICCON>> ¿vale? <<QICCON>> Presuponemos.

S: Y yo también, ¿no? (student on the other b/b)

T: No. No. Ella pone todo el período, desde el uno de enero hasta el treinta y uno de diciembre. Que es 2009, <<QICCON>> ¿vale? <<QICCON>> Cuidao con esto. Es importante, eh. Estamos aprendiendo. No hay problema, eh. Pero si nos equivocamos, aprendemos más todavía. Y <<QRCPR>> ¿a que no se te va a olvidar ya? <<QRCPR>>

S: No

<<CLMMAN>> T: @@@ Bueno, pues empezamos. <<QRCPR>> ¿Por dónde íbamos? <<QRCPR>> <<QRCPR>> ¿A quién le tocaba? <<QRCPR>> (..2) Ahí, <<QICCON>> ¿no? <<QICCON>> Por ahí. Jorge. Si es que no veo... Enrique, perdóname. <<CLMMAN>>

S: (Reading) Remuneración a los jugadores

T: <<DSREP>> Remuneración a los jugadores. <<DSREP>> Entonces a la mitad yo un poco más arriba, para seguir la estructura, ponemos la remuneración a los trabajadores que son los sueldos y salarios, <<QICCON>>

¿vale? <<QICCON>> <<DSREST>> Remuneración- pon sueldos y salarios para que... por favor. <<DSREST>> <<DSFIL>> Eeehh <<DSFIL>> cien mil, <<QICCON>> ¿vale? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Qué sería? <<->> <<FACT->> <<QICDIS>> Hemos dicho gasto... pero <<QICDIS>> <<FACT->> <<->> ¿cómo? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Financiero u operativo? <<->> <<FACT->> <<QICDIS>> (...3) Es por exclusión. <<QICSA>> ¿Qué es lo que te dan a ti los jugadores? <<QICSA>> A parte de disgustos y goles. <<DSRETR>> El el el tiempo <<DSRETR>> <<DSREST>> que ellos se dedican a hacer- a ir detrás de un balón. <<DSREST>> Es un tiempo, <<QICCON>> ¿vale? <<QICCON>> No es dinero que hay, entonces no puede ser financiero.

Sueldos y salarios.

S: ¿Cuánto has dicho?

T: Cien mil. <<DSFIL>> Eehh siguiente... <<DSFIL>> Sergio.

S: Arrendamiento de pistas. Gasto.

T: Gasto arrendamiento de pistas, gasto también. Arrendamientos, ponemos. Sesenta mil. Siguiendo. Me da igual. Uno y luego otro.

S: Gastos de publicidad. En la cuenta de pérdidas y ganancias, ¿ingresos?

T: Sí, ingresos

S: ¿Qué ha dicho?

T: Ingresos de publicidad. <<DSFIL>> Eehh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> ¿dónde van? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Dónde van los ingresos de publicidad? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> ¿Qué son? <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<OPIN->> <<->> ¿Es importante que el club... que publicite que va a haber partido tal día a tal hora o no? <<->> <<OPIN->> <<QICDIS>>

S: Sí

S: Sí

T: Sí porque es su actividad principal, <<QICCON>> ¿no? <<QICCON>> Es un espectáculo. <<QICCON>> ¿Sí? <<QICCON>> Entonces sería de explotación. Lo ponemos arriba, <<DSREP>> arriba. Arriba <<DSREP>>

S: ¿Pongo ingresos?

T: Ingresos publicidad. Ciento cincuenta mil. Siguiendo

S: Ingresos de taquilla

T: Lo mismo sería. Eso sería <<DSRETR>> las dos los dos ingresos. <<DSRETR>> Aquí no se vende nada. Lo que se hace es prestar un servicio <<DSRETR>> un un sh- un espectáculo. <<DSRETR>> Entonces hay dos tipos de ingreso: los de publicidad, que pueden venir por televisión y todo <<DSALL>> ese rollo. <<DSALL>> Y los ingresos de la taquilla, de la persona que <<DSRETR>> va a la... al estadio <<DSRETR>> <<DSOM>> a pagar el...<<DSOM>>

S: Los dos son ingresos, ¿no?

T: Los dos grandes ingresos. En vez de haber uno, hay dos. Pero son ingresos de explotación, <<QICCON>> ¿vale? <<QICCON>> Eso son cincuenta mil. <<QICCON>> ¿Sí? <<QICCON>>

S: XXX

T: <<DSRETR>> Porque porque <<DSRETR>> si no hay eso, dedícate a otra cosa. Lo más importante son los ingresos. Lo que pasa es que aquí tú no vendes nada, no vendes ninguna materia prima, no vendes ningún producto. Son los ingresos principales de un club de fútbol, la taquilla y lo que paga la publicidad y la televisión y <<DSALL>> todo eso, <<DSALL>> <<QICCON>> ¿vale? <<QICCON>> Tenemos que pensar que estamos en un club de fútbol

<<DSFIL>> Eeehhh <<DSFIL>> intereses de deudas

S: Es un gasto

T: <<DSREP>> Es un gasto, <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿cómo? <<->> <<FACT->> <<QICDIS>>

S: ... Financiero

T: Un gasto financiero. Todos los intereses de deuda son siempre gastos financieros. Hay muy pocas opciones. Treinta y cinco mil

S: XX

T: Sí. Ingresos por intereses de cuenta corriente

S: Es un ingreso

T: Pues un ingreso. Pero, <<QICDIS>> <<FACT->> <<->> ¿financiero o de explotación? <<->> <<FACT->> <<QICDIS>>

S: ...Financiero

T: <<DSREP>> Financiero. <<DSREP>> <<DSREP>> Arriba, arriba, <<DSREP>> primero los ingresos. En los tramos primero van los ingresos

S: ¿Ingresos...?

T: Por intereses. Cinco mil. Cuando tú prestas dinero al banco, cedes dinero al banco, te dan <<DSRETR>> una una comisión, <<DSRETR>> <<DSREST>> unos intereses, son ingresos por intereses. <<DSREST>> Porque el banco está usando un dinero que es tuyo. Y te da un dinero a cambio. Reparaciones extraordinarias

S: Gasto de explotación

T: <<DSREP>> Gasto de explotación. <<DSREP>> <<DSRETR>> Al... club o al... inversor <<DSRETR>> le da igual que sea extraordinario o que sea corriente todos los meses. Me da igual. Veinte mil. <<DSFIL>> Eeehh <<DSFIL>> marcas

S: Activo no corriente

T: <<DSREP>> Activo no corriente. <<DSREP>> Muy bien. <<DSFIL>> Eeehhh <<DSFIL>> <<QICDIS>> <<EXPL+>> <<+>> ¿qué diferencia hay entre una marca y... una mesa? <<+>> <<EXPL+>> <<QICDIS>>

S: XXX

T: <<DSREST>> Este- la marca es intangible <<DSREST>> y la mesa es tangible. <<DSOM>> ¿Qué características...? <<DSOM>> Veinte mil. <<QICDIS>> <<DESC->> <<+>> ¿Qué características tiene que tener, Alba, una marca para que pueda figurar en el balance de situación? <<+>> <<DESC->> <<QICDIS>> O dicho de otro modo, <<QICDIS>> <<FACT->> <<->> <<DSREST>> ¿todas las marcas- si yo creo una marca, yo me invento una marca, puedo ponerlo en el balance de situación? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: Si la creas y tienes que pagar por su creación

T: No. Si tú la creas, la autogeneras, no. Si la has comprado, sí

S: Y ¿por qué si la generas tú y tienes que pagarla...?

T: No, no pagas por generarla. Tú te uupps

S: Como la marca España

T: Bueno, eso es otra historia

S: Y ¿si no la pagas?

T: Pues tendrás una obligación de pago si no la pagas

S: Si tienes...

S: Si tienes una deuda...



T: <<DSAB>> La ley dice- da igual, <<DSAB>> <<DSRETR>> pero la vas- vas a pagarla en el futuro <<DSRETR>>

S: ...No, te quiero decir, si te paga con su empresa

T: Bueno, en ese caso, sí. Puede ser... una marca puede ser perfectamente <<DSFIL>> eehh <<DSFIL>> en el activo, sí

S: ¿Y si la marca es valor venal?

T: Si la marca <<QICREP>> ¿es...? <<QICREP>>

S: Valor venal

T: También. Si la marca es valor venal. Por el valor por el que dos personas están dispuestas a comprar y otra a vender en igual condiciones de mercado. <<DSFIL>> Eeehh <<DSFIL>> terrenos. Laura.

S: Activo no corriente

T: <<DSREP>> Activo no corriente. <<DSREP>> <<DSFIL>> Eehh <<DSFIL>> cien mil. Construcciones.

S: Activo no corriente

T: <<CLMMAN>> Recuérdame tu nombre

S: ...Miguel Ángel

T: Miguel Ángel <<CLMMAN>>

S: ... Activo no corriente

T: <<DSREP>> Activo no corriente. <<DSREP>> <<DSSR>> Vein- dos cientos mil. <<DSSR>> Recuerdo, no existe el concepto de edificio en contabilidad. El concepto es qué porcentaje es terreno y qué porcentaje es construcción. Porque contablemente, ya lo veremos en el futuro, tienen diferente implicación. Un terreno dura ilimitadamente, mientras que una construcción tiene una duración concreta. <<QICCON>> ¿Sí? <<QICCON>> Seguimos.

S: Bancos. Activo corriente

T: ¡Qué nombre más raro, <<QICCON>> ¿no?! <<QICCON>>

S: ... Me llamo Álvaro

T: Álvaro. Bancos.

S: ...Eehh activo corriente

T: <<DSREP>> Activo corriente. <<DSREP>> [Diez mil]

S: [XXX]

T: El dinero que hay en bancos. El dinero que lleves en la cuenta corriente eso es bancos

S: ¿Y eso no es el procedimiento?

T: No. Ese es el activo que tú tienes. Es una pregunta muy normal y muy usual. Ya iremos viendo por qué no. <<CLMSS>> Vamos a ver, el dinero que tú tienes en banco es un recurso. <<QICDIS>> <<FACT->> <<->> ¿Cómo le llamamos recurso? <<->> <<FACT->> <<QICDIS>> <<QICSA>> ¿A qué le llamamos recurso en contabilidad? <<QICSA>> A los activos. El origen de donde venga ese recurso, porque recuerda que hablábamos que la partida, sshhh silencio, que la contabilidad actual era la partida doble. <<DSREST>> Cada transacción, cada hecho contable tiene dos... un impacto doble en la contabilidad. <<DSREST>> Uno por el recurso y otro por el origen. En el pasivo del patrimonio neto pondremos el origen. Si el origen es el banco de ese dinero que tú tienes en bancos, será deuda. Si ese origen es la contribución inicial de los socios, será capital. Pero está en banco. Los recursos los tengo en bancos. Otra cosa es cómo surjan esos bancos. Lo veremos en el tema cuatro mejor. Si en el tema cuatro no lo entienden lo volvemos <<DSRETR>> a a... explicar, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Pero una cosa es el dinero que tú tengas en bancos, a eso le llamamos bancos en contabilidad. <<CLMSS>>

<<DSOM>> Hemos puesto... <<DSOM>> vale. <<DSFIL>> Eehh <<DSFIL>> derechos de cobro a corto plazo. <<CLMMAN>> <<QRCPR>> ¿Por dónde íbamos? <<QRCPR>> Adrián. <<CLMMAN>>

S: Sería activo... no corriente

T: A corto plazo. A eso <<QICDIS>> <<FACT->> <<->> ¿cómo le llamamos en contabilidad? <<->> <<FACT->> <<QICDIS>> A los derechos de cobro. <<DSRETR>> No me lo- no me lo pongas debajo. <<DSRETR>> Arriba, encima de bancos

S: Si es a... a un... cliente... bueno sí

T: Cliente. Si es actividad principal, clientes

S: ... ¿Y si no sería?

T: Deudores

S: ¿Pongo derecho de cobro?

T: Sí, pon derecho de cobro y luego deudores debajo. <<DSAB>> Por... <<DSAB>> <<CLMSS>> primero van los derechos de cobro porque es menos

líquido que banco. Banco es totalmente líquido y como el orden de clasificación del activo corriente es lo importante: mercaderías, cliente, bancos. <<DSSR>> Bancos va al final y mercadería- perdón cliente va arriba, <<DSSR>> <<QICCON>> ¿vale? <<QICCON>> Aunque tengáis que esperar a que llegue el vencimiento de ese derecho de cobro. Vas a cobrar el día cuatro de marzo del dos mil catorce. Entonces no es líquido todavía. Porque puede que sea moroso, puede que no pague, que sea insolvente la empresa. <<CLMSS>> Entonces <<QICSA>> ¿es liquidez? <<QICSA>> No todavía, <<QICCON>> ¿vale? <<QICCON>>

S: ¿Cuántos?

T: <<DSFIL>> Eeehh <<DSFIL>> cuarenta mil. Dime

S: En el pasivo corriente ¿ponemos las partidas por XXX?

T: A ver... repíteme. <<QICCON>> ¿En el activo corriente? <<QICCON>>

S: ... Sí

<<CLMSS>> T: Lo clasificamos como hemos dicho: mercaderías, derecho de cobro y banco. Es que la clasificación que hacéis en segundo de bachillerato me pone de los nervios porque <<DSREST>> realizable tiene- conceptualmente está mal. <<DSREST>> He escrito a alguna editorial para decirlo. Técnicamente el realizable es lo que tú conviertes en liquidez realizando, es decir, solamente en mercaderías. Eso no son los derechos de cobro, eso es el exigible. Derecho de cobro, el concepto técnico sería exigible. <<QICSA>> ¿Por qué? <<QICSA>> Porque tú ya has vendido el producto, se lo has dado o has prestado tus servicios, <<DSREST>> entonces tú le puedes exigir, le puedes exigir al cliente que te pague. <<DSREST>> Entonces el concepto no es mercaderías realizable, es que no está bien el concepto ese. <<DSREST>> Por eso no hablamos de- no clasificamos de ninguna manera. <<DSREST>> Mercaderías, clientes o deudores, <<DSFIL>> eeeh <<DSFIL>> y efectivo <<CLMSS>>

S: Mercaderías es un servicio...

T: En este caso no hay. En el caso de que hubiera, pero no hay

S: ...Pero es un servicio

T: Claro, pero no hay. <<DSRETR>> No puedo- no puedo almacenar los servicios. <<DSRETR>> <<CLMMAN>> Vale, el último. Carlota <<CLMMAN>>

S: Deudas a largo plazo. Pasivo no corriente

T: <<DSREP>> Pasivo no corriente. <<DSREP>> Deudas a largo plazo. <<DSREP>> Más abajo, más abajo. <<DSREP>> Vale. Deuda a largo plazo.

Trescientos mil. Vale, luego nos dice abajo que la aportación de los socios ha sido de quinientos mil. Eso <<QICDIS>> <<FACT->> <<->> ¿qué sería? <<->> <<FACT->> <<QICDIS>> Eduardo

S: Serían cincuenta mil, ¿no?

T: <<DSFIL>> Eehh <<DSFIL>> perdón, cincuenta mil. Sí, cincuenta mil. <<QICDIS>> <<FACT->> <<->> ¿Cómo le llamamos a la aportación de los socios? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehh capital social

T: <<DSREP>> Capital social. <<DSREP>> Entonces arriba ponemos capital social cincuenta mil. Ahí te han bailao dos dos ceros

S: ¿No son quinientos mil?

T: No, es que hay una errata ahí. Son cincuenta mil. <<DSRETR>> Y el resultado del ejerc- el resultado...<<DSRETR>> <<DSFIL>> eehhh <<DSFIL>> no me acuerdo tu nombre... Tu nombre <<QRCPR>> ¿era? <<QRCPR>>

S: Suyin

T: Suyin. <<DSFIL>> Eehh <<DSFIL>> los resultados obtenidos de ejercicios anteriores, <<QICDIS>> <<FACT->> <<->> ¿cómo le llamamos? <<->> <<FACT->> <<QICDIS>>

S: Reservas

T: <<DSREP>> Reservas. <<DSREP>> Que <<QICDIS>> <<FACT->> <<->> ¿es...? <<->> <<FACT->> <<QICDIS>>

S: ... Patrimonio neto

T: <<DSREP>> Patrimonio neto. <<DSREP>> Reservas, treinta mil, <<QICCON>> ¿vale? <<QICCON>>

Bueno, vamos a hacer los tramos. Vamos a calcular el resultado de explotación primero. En mayúscula ponemos resultado de explotación. El resultado de explotación que da... doscientos menos cien menos ochenta... veinte mil, <<QICCON>> ¿no? <<QICCON>> Veinte mil positivo, <<QICCON>> ¿vale? <<QICCON>> Ahora calculamos el tramo de resultado financiero. Que salen treinta mil negativos, <<QICCON>> ¿no? <<QICCON>> Vale, y ahora hacemos otra línea y ponemos resultado antes de impuestos. <<QICDIS>> <<FACT->> <<->> ¿Beneficios o pérdidas? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Beneficios o pérdidas? <<->> <<FACT->> <<QICDIS>>

SS: [[Pérdidas]]

T: <<DSREP>> Pérdidas. <<DSREP>> Entonces ya directamente al resultado anterior ya le podemos llamar pérdida del ejercicio. Por diez mil. Sumamos el activo no corriente. El activo no corriente que da trescientos veinte mil. El activo corriente que da cincuenta mil. El activo total que da <<DSSR>> seten-trescientos setenta mil. <<DSSR>> <<DSOM>> No, siempre la estructura del... eso no lo podemos cambiar. <<DSOM>> Hacemos una línea aquí y ponemos total de activo. <<DSREST>> Eso no lo podemos... eso no se puede cambiar. <<DSREST>> <<DSREST>> Es es la ley, lo que me dice la ley. <<DSREST>> Vale, gracias

S: ¿Esto es lo que se llama *bite*?

T: <<DSFIL>> Mmm <<DSFIL>> si hay beneficio, sí

S: Ah si no hay beneficio [XX]

T: Ojalá siempre se llamase <<DSCODE>> *bite* <<DSCODE>> porque señal de que hubiese beneficio siempre, pero no tiene porqué, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Vale? <<QICCON>> Trescientos setenta mil. Ahora sumamos el patrimonio neto. El pasivo no corriente.

S: Eso da cincuenta mil

T: Vale

S: Es trescientos mil

T: <<QICCON>> ¿El qué? <<QICCON>> Ah la deuda a largo plazo es trescientos mil. No copiéis todavía esta parte, <<QICCON>> ¿vale? <<QICCON>> Entonces abajo, <<DSREP>> a la misma línea, en la misma línea <<DSREP>> aquí así en paralelo para que veamos que está en equilibrio porque ese es el criterio de balance, ponemos total patrimonio neto más pasivo. <<QICREF>> <<FACT->> <<->> ¿Que eso da? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> ¿Suma? <<->> <<FACT->> <<QICREF>> (..2) La hemos liao, <<QICCON>> ¿no? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué pasa aquí? <<+>> <<EXPL+>> <<QICDIS>> No nos da igual, <<QICCON>> ¿o sí? <<QICCON>>

S: Falta el resultado del ejercicio

T: Aaahh cuidado, el resultado del ejercicio está condicionando el patrimonio neto. <<QICCON>> ¿Sí? <<QICCON>> No os olvidéis de ponerlo. Lo he hecho a posta para que veáis que el resultado del ejercicio tiene que ir ahí, porque claro, cuando hay beneficios, vale para mí, cuando hay pérdidas, yo no las quiero. Asumimos las pérdidas.

S: ¿XXX?

T: <<QICREP>> ¿Perdón? <<QICREP>>

S: ... ¿XXX?

T: No. Es ese de ahí. En tu ejercicio sí, porque no teníamos la cuenta de resultados, pero aquí sí. Fijaos, tanto si es beneficio como si es pérdida, el resultado del ejercicio va en el mismo sitio. <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿De quién es el resultado del ejercicio? <<->> <<FACT->> <<QICDIS>>

S: De los accionistas

T: Ahí le has dao. <<DSREP>> De los accionistas. <<DSREP>> Entonces si es bueno, si es positivo, muy bien para ellos y si es negativo, también para ellos, que lo asuman y si no que cambien al gestor. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Ahora si da? <<QICCON>>

S: Sí

T: Gracias. Tiene que coincidir. Tiene que dar. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Está claro? <<QICCON>> <<QICCON>> ¿Sí o no? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué le pasa? <<+>> <<EXPL+>> <<QICDIS>> A ver... los futboleros. <<QICDIS>> <<EXPL+>> <<+>> ¿Qué le pasa a este club? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Cuál es el problema? <<+>> <<EXPL+>> <<QICDIS>> (...3) Vamos primero a la cuenta de pérdidas y ganancias. <<QICDIS>> <<FACT->> <<->> ¿Está haciendo bien su actividad principal? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Está generando <<DSFIL>> eehh <<DSFIL>> <<DSRETR>> resultados positivos por la realización, Michael, <<DSREST>> por la realización, por la actividad principal que es prestar <<DSREST>> el <<DSCODE>> show <<DSCODE>> este, el espectáculo? <<DSRETR>> <<->> <<FACT->> <<QICDIS>>

S: Sí

T: <<QICCON>> ¿Sí o no? <<QICCON>>

S: Está en las recaudaciones

T: No, pero miramos aquí. Adonde tienes que mirar para saber si <<DSREST>> están generando- estás generando liquidez- bueno, estás generando beneficios o no por la actividad principal tuya es en esta línea, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> <<QICSA>> ¿Lo estás viendo bien? <<QICSA>> Sí. <<QICSA>> ¿Cuál es el problema? <<QICSA>> (...2) Los gastos financieros, los intereses de la deuda, que hacen, fijaos, <<DSFIL>> eehh <<DSFIL>> los intereses de la deuda generan un resultado negativo de treinta mil que se come todo el resultado de explotación (..2) Alba... Se come el resultado de explotación <<DSREST>> y el... al final el resultado es negativo. <<DSREST>> <<QICCON>> ¿Lo ven? <<QICCON>> Entonces, <<QICSA>>

¿cuál es el problema de este club? <<QICSA>> (..2) La deuda. Lo vemos allí, se ha endeudado por trescientos mil, sobre un total de <<DSRETR>> trescientos... de trescientos setenta mil, <<DSRETR>> tiene un nivel de endeudamiento de trescientos sobre trescientos setenta mil. Tiene hipotecada la vida del banco. Si el banco no le renueva... pero claro ¡cómo le va a pagar los intereses! No puede pagar los intereses. <<QICSA>> ¿Puede pagar los intereses de treinta y cinco mil generando sólo de liquidez veinte mil? <<QICSA>> Porque tiene de beneficio veinte mil. Imposible. Entonces o el banco la alarga el plazo, o está vendido <<DSREP>> no no no. <<DSREP>> Eso es lo que le pasaba al Betis. <<DSOM>> No me acuerdo qué año era la..., <<DSOM>> <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿lo ven? <<QICCON>>

S: <<CLMCON>> ¿Y esto se puede denunciar? Es decir, si yo hago una gestión así ¿no nos pueden meter en la cárcel?

T: Ppppfff <<DSREST>> mientras los socios- es un es una empresa privada. <<DSREST>> Mientras los socios quieran... El problema es que los socios... <<QICSA>> ¿Quiénes son los socios? <<QICSA>> Era Lopera. En su momento era Lopera el socio mayoritario y hace y deshace lo que le da la gana y como es su club... El problema es el banco. Que el banco les de esos créditos y que el banco no les exija responsabilidad, "oye, págame" <<QICDIS>> <<EXPL+>> <<+>> ¿Qué tendría que hacer...? <<+>> <<EXPL+>> <<QICDIS>> Alba, <<QICDIS>> <<EXPL+>> <<+>> ¿qué tendría que hacer entonces este club <<DSRETR>> para... para...para sobrevivir? <<DSRETR>> <<+>> <<EXPL+>> <<QICDIS>> A ver venga...Tú eres el gestor.

S: Pues... vender jugadores

T: Bueno, ahí en marcas podrían estar los jugadores pero claro, si vendo los jugadores, <<QICRHET>> ¿quién hace el <<DSCODE>> show? <<DSCODE>> <<QICRHET>> <<QICRHET>> <<DSRETR>> ¿quién quién... tú y yo nos ponemos ahí en pantalón corto a correr detrás del balón [o qué]? <<DSRETR>> <<QICRHET>>

S: [... La cantera]

T: No, pero vamos a pensar, que estamos aquí para pensar. O sea hay algo más allá de elaborar el balance y la cuenta de pérdidas y ganancias, somos gestores de empresa

S: A largo plazo no te pago. Y ya está

S: Hombre, y a la cárcel

T: Otra opción, vale. Esa sería una opción. Vale. Vamos al banco, les convencemos <<DSRETR>> y... y... y nos alargan el plazo. <<DSRETR>> Otra opción

S: Cambiar de gestores porque...

T: Vale, <<QICDIS>> <<EXPL+>> <<+>> ¿y...? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué hacen los nuevos gestores? <<+>> <<EXPL+>> <<QICDIS>>

S: Vender las construcciones

S: El terreno

T: <<DSREP>> Por ejemplo. Por ejemplo, puede vender los terrenos, <<DSREP>> pero claro, si vende los terrenos tendrá que alquilarlos. Aumentará sus gastos. Tiene que haber un equilibrio. Podría hacer una operación de <<DSCODE>> *leaseback*. <<DSCODE>> <<QICSA>> ¿Saben lo que es el <<DSCODE>> *leaseback*? <<DSCODE>><<QICSA>> (..2) El <<DSCODE>> *leaseback* <<DSCODE>> es una operación financiera que surgió en los años... <<DSFIL>> ehhh <<DSFIL>> ochenta en Estados Unidos, que había <<DSRETR>> una empresa... una empresa que se dedicada a... <<DSCIR>> una empresa de estas <<DSRETR>> <<QICLAN>> ¿cómo se llama? <<QICLAN>> De peces de... pesquera que tenía una flota de barcos <<DSCIR>> pero no tenía liquidez. Entonces fue <<DSRETR>> al banco, a un banco <<DSRETR>> y le dijo "oye, te dejo los barcos, pero te los presto durante diez años. Me das el dinero para que yo pueda pagar mis deudas y luego a partir de los diez años te volver <<DSRETR>> a... a a comprar... <<DSRETR>> tengo un derecho para comprarte los barcos otra vez. A cambio de eso te voy a dar un canon todos los meses. Es como el <<DSCODE>> *leasing* o *renting* <<DSCODE>> pero al revés. <<DSREST>> La empresa es la que cede el... en este caso podría ceder los terrenos y las construcciones a la empresa de <<DSCODE>> *renting* o de *leasing*, <<DSCODE>> <<DSREST>> recibiría un dinero que podría compensar <<DSREST>> con el... la deuda a largo plazo, <<DSREST>> pagaría la deuda a largo plazo con ese dinero que le dan, <<DSOM>> y luego tendría que pagar un canon todos los meses de equis para- <<DSOM>>

S: ¿Pero para qué vas a ceder los terrenos si no los vas a utilizar?

T: <<QICREP>> ¿Cómo? <<QICREP>>

S: ... Dices-

T: Hombre, tendrás que jugar en algún sitio, <<QICCON>> ¿no? <<QICCON>>

SS: [[overlap]]



S: [XXX] el ayuntamiento

T: No, pero ceder significa que se los das en depósito pero lo sigues usando tú porque sino, <<QICRHET>> ¿dónde vas a jugar? <<QICRHET>>

S: XXX

Bueno, es una garantía ahí <<DSRETR>> que puede- que puede deshacer en su momento. <<DSRETR>> Puede venderlo a un jeque árabe. ¡Yo que sé! Otra opción a ver que he oído por ahí otra opción. Puede hacer una ampliación de capital. <<QICRHET>> ¿Por qué no? <<QICRHET>> Puede emitir más acciones para tener liquidez y con eso pagar las deudas. Muy bien. Más opciones.

S: ¿Emitir acciones?

T: Sí, aumenta el capital... ahora a ver a quién se la cueles

S: Eso es lo que te iba a decir

S: ¿Quién a va a comprar XX?

SS: [[XXX]]

T: Bueno, los forofos del Betis seguro que quieren que el Betis no desaparezca. Está jugando también con las emociones... con otros temas que no son puramente rentabilidad económica, <<QICCON>> ¿vale? <<QICCON>>

SS: [[XXX]]

T: Eso es. ¿Qué más? Ahí por la línea esa, como decía Alba. ¿Qué más puede generar liquidez?

SS: [[XXX]]

T: <<DSCODE>> No way! <<DSCODE>> No, eso no me vale @ Con obligaciones. Puede emitir deuda también. El problema es <<QICRHET>> ¿más deuda? <<QICRHET>> Sería más complicado porque la deuda si emites obligaciones, las tienes que remunerar. <<DSOM>> Entonces... <<DSOM>>

SS: [[XXX]]

S: Si lo principal que tiene que tratarse de quitar es la deuda y los intereses que está pagando

T: <<DSREST>> La deuda y los interés- la deuda es exagerada <<DSRETR>> para la... para la... para la envergadura, para la estructura del del de la empresa. <<DSRETR>> <<DSREST>> <<CLMCON>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué pasa con los fondos de maniobra? <<+>> <<EXPL+>> <<QICDIS>>

S: XX

T: ¡Ah sí! Piénsalo antes de hablar. <<QICDIS>> <<FACT->> <<->>  
<<DSRETR>> ¿Cómo será el... el... el fondo de maniobra? <<DSRETR>> <<->>  
<<FACT->> <<QICDIS>>

S: Negativo

S: Cero

T: <<QICCON>> ¿Negativo? <<QICCON>>

S: ... Sí

T: A ver... <<QICDIS>> <<EXPL+>> <<+>> ¿cómo se calcula? <<+>> <<EXPL+>>  
<<QICDIS>> (...6) Activo corriente menos- activo corriente cincuenta mil menos  
cero. No hay deuda a corto plazo. Entonces <<QICSA>> <<DSOM>> ¿el fondo  
de maniobra...? <<DSOM>> <<QICSA>> (..2) Es positivo. Cincuenta mil.  
<<QICDIS>> <<EXPL+>> <<+>> ¿Entonces? <<+>> <<EXPL+>> <<QICDIS>>

S: XXXX

S: Claro

T: Sí, pero esta empresa en cuanto a la gestión a corto plazo, <<QICDIS>>  
<<FACT->> <<->> ¿tiene problemas? <<->> <<FACT->> <<QICDIS>>

S: No

T: No necesita financiación externa. <<DSSR>> Por- hoy por hoy, <<DSSR>>  
<<QICCON>> ¿vale? <<QICCON>> Porque no tiene deudas a corto plazo.  
<<DSOM>> Lo que pasa es que el futuro...<<DSOM>>

S: Pero si va a necesitar financiación futura

T: Ya... Bueno, pero ahora mismo, la situación en la que está ahora mismo no.  
<<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Lo ven? <<QICCON>> (..2)  
<<QICCON>> ¿Sí? <<QICCON>> Pues así es como vamos a gestionar las  
empresas. <<DSREST>> Viendo cómo- qué pasa en la cuenta de pérdidas y  
ganancias, <<DSREST>> qué pasa en el balance de situación y comparar la  
gestión de los de los de los acción- de los gestores con la situación patrimonial.  
<<QICCON>> ¿Sí? <<QICCON>>

SS: [[XXX]]

T: Si, <<DSRETR>> lo que pasa es que no hay suficiente... no hay suficiente...  
dinero <<DSRETR>>

SS: [[XXX]]

T: Ya, bueno...Podría ser. <<DSREST>> Lo que pasa es que los derechos de cobro- el problema de los derechos de cobro <<DSREST>> es que los tienes que cobrar. Silencio. Tiene que haber <<DSFIL>> eehh <<DSFIL>> no morosos. Los derechos de cobro puede que los cobres o puede que no los cobres. Ahí lo que se podría hacer- Ssshhhh. <<DSOM>> A ver... <<DSOM>> Otra estrategia que se podría usar es esos derechos de cobro, analizar de donde vienen y ofrecerles un... ahora muchas empresas están- Ssshhhh. Muchas empresas están haciendo descuento por pronto pago. Yo te hago un descuento por pronto pago si me pagas ya, te lo dejo más barato. <<QICSA>> ¿Por qué? <<QICSA>> Porque quiero quitarme ese riesgo de insolvencia, <<QICCON>> ¿vale? <<QICCON>> Porque muchas empresas que están con problemas financieros entonces están “yo te vendo pero te voy a vender un cinco por ciento más barato si me pagas ya” Y así, pájaro en mano... mejor que ciento volando, <<QICCON>> ¿no? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> ¿Dudas? <<+>> <<OPIN->> <<QICREF>>

S: Yo. XX si la empresa está en concurso de acreedores, sino no porque el fondo de maniobra es positivo porque si fuese negativo ya podía estar XX

<<CLMSS>> T: <<DSFIL>> Eehh <<DSFIL>> ahora te pregunto yo a ti. <<QICDIS>> <<FACT->> <<->> <<DSRETR>> ¿El el concurso de acreedores <<DSRETR>> es <<DSALL>> algo <<DSALL>> <<DSFIL>> eehh <<DSFIL>> que está marcado o... por ley o una empresa puede ir a decir “me declaro en concurso de acreedores”? <<->> <<FACT->> <<QICDIS>> Puede. Entonces... <<DSOM>> en principio la ley dice... eso lo verás el año que viene, <<DSOM>> <<QICCON>> ¿vale? <<QICCON>> Pero te lo adelanto: <<DSREST>> si es patrimonio neto es inferior a dos los tercios del capital social- El capital social es como la cifra sagrada, <<QICCON>> ¿vale? <<QICCON>> La cifra sagrada es el capital social. Eso no se toca porque es la garantía de los socios, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Si es patrimonio neto, es decir, la suma de el capital más la reserva, menos el resultado del ejercicio, que en este caso son ochenta mil es inferior a los dos tercios de cincuenta mil. Si esto es así, que en este caso no es, entonces <<DSREST>> no se puede- no hay obligación de declarar concurso <<DSREST>> pero si fuera así, la empresa tiene que liquidarse. Es obligatorio. O reducir capital por pérdidas <<DSRETR>> o o o... liquidarse, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Lo que dice la ley. Pero la empresa puede declararse en concurso] Ahora hay muchas empresas que se están declarando [en concurso-] <<CLMSS>>

S: [El Betis]

T: <<QICREP>> ¿Perdón? <<QICREP>>

S: ...El Betis está ahora. No no en este ejemplo pero está ahora en la realidad

T: <<DSREST>> Ahora en la realidad está <<DSRETR>> por por toda la situación <<DSRETR>> que... no ha sabido gestionar la deuda. <<DSREST>> <<DSREST>> Ahora está pero en este caso... esto es de... no recuerdo ahora del año dos mil ocho, dos mil nueve, no recuerdo cuando se hizo esto, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>>

S: Si el fondo de maniobra es XX como en este caso, ¿eso va a pagar la deuda o a jugar con ello?

<<CLMSS>> T: Es que el fondo de maniobra es un concepto que es como si fuera un colchón, es decir, a corto plazo, <<QICSA>> ¿puedo pagar mis deudas a corto plazo, que en este caso no tengo con la realización de mi activo a corto plazo? <<QICSA>> Sí, porque no tengo deudas a corto plazo. Esto significa que a corto plazo no tengo necesidad de financiación externa. Eso es lo que quiere decir <<CLMSS>>

S: ... Pero ¿yo puedo coger de esos cincuenta mil que tengo para invertirlos y luego con los beneficios pagar el resto o [eso lo tengo que dar a-]?

T: [Sí. No, puedes] Puedes. Claro que sí. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Queda claro? <<QICCON>> (..2) Más dudas (..2) <<QICCON>> ¿No? <<QICCON>> Vale. <<CLMMAT>> <<CLMMAN>> Para el próximo día, que será el miércoles que viene, intenten hacer el seis y el siete. El seis y el siete

S: ¿El viernes hay...?

T: El viernes tenemos seminario. El grupo E2 de tres a cuatro. Intentad ser puntuales porque es una hora, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Y no da tiempo a ver el programa- la base de datos que vamos a ver. <<DSREST>> Vamos a ver SABI, la base de datos. Está colgado en el campus virtual el ejercicio. De tres a cuatro el grupo E- E2, y de cuatro a cinco el grupo E1. No me la cuelan esta vez como la otra vez, o sea, voy a comprobar quién está en cada grupo porque no puede ser que todos vengán a primera hora claro para irnos de viernes luego a las cuatro. No, cada uno donde le corresponda. Es que sino no hay ordenadores y para mí es mucho más difícil gestionar una clase con cincuenta, porque para eso no dividimos, <<QICCON>> ¿vale? <<QICCON>> Bueno pues gracias y nos vemos el viernes. <<CLMMAN>>

## 9.4.14. Lecture 2: Contabilidad Financiera

Date: February 21<sup>st</sup> 2014

# students attending: 20 (the class is split in two groups of around 20 students each since it is a seminar in the computer lab)

**<<CLMMAN>>** T: **<<DSREP>>** Buenas tardes. Buenas tardes. **<<DSREP>>** Hoy vamos a... empezar con el seminario dos. **<<DSREST>>** Esta seminario es una búsqueda- es muy sencillo, es una búsqueda de datos en SABI. **<<DSREST>>** **<<QRCPR>>** ¿Por qué este grupo de aquí se ha puesto aquí? **<<QRCPR>>** Poneos aquí por favor. Porque vais a ver muchísimo mejor la pantalla. Y aquí. Aquí hay sitio, también. No, dejarlo encendido. Los ordenadores de aquí no se apagan. Se apagan luego todos juntos. Alguien aquí, que está más cerca. Ahí tenéis dos sitios también. Ahí tenéis un sitio libre y ahí hay otro. **<<DSREST>>** Bueno la... os metéis en campus virtual y veis el documento, **<<DSREST>>** **<<QICCON>>** ¿vale? **<<QICCON>>** **<<DSOM>>** Que vais a tener que... **<<DSOM>>**

S: ¿Lo rellenamos?

T: Sí, lo firmáis al lado. Entonces abris el campus virtual y tenéis el seminario dos tenéis la documentación de este seminario, **<<QICCON>>** ¿vale? **<<QICCON>>** **<<DSRETR>>** Abrir un docum- abrid por favor un documento de Word **<<DSRETR>>** y **<<DSREST>>** grabar ahí- poner ahí vuestro nombre, **<<DSREST>>** apellidos **<<DSRETR>>** y el el... el seminario dos el nombre de seminario dos, **<<DSRETR>>** ¿vale? Y abrir una página web **<<DSRETR>>** en en Mozilla **<<DSRETR>>** o en Google Chrome en la página web de la universidad Complutense, **<<QICCON>>** ¿vale? **<<QICCON>>**

Bueno, la dinámica entonces es que esta base de datos es una base de datos de empresas. **<<QICRET>>** ¿Se acuerdan el primer seminario que veíamos que decíamos que no se podía encontrar la información de las empresas pequeñas de manera gratuita? **<<QICRET>>** **<<QICRET>>** ¿Se acuerdan? **<<QICRET>>** (.1) **<<DSREST>>** Pues en esta... en este seminario vamos a ver cómo a través de una base de datos **<<DSREST>>** sí que se puede buscar información de las empresas de español, **<<QICCON>>** ¿vale? **<<QICCON>>** **<<DSREST>>** Entonces vamos- este seminario va a valer para hoy, **<<DSREST>>** para el seminario cinco, cuando hagan la presentación oral. Van a tener que hacer un trabajo de una empresa pues **<<DSSR>>** van- vayan **<<DSSR>>** aquí a buscar la información económico-financiera de la empresa, **<<QICCON>>** ¿vale? **<<QICCON>>** Van a ver que **<<DSREP>>** tienen los gráficos, que los gráficos

salen solos. <<DSREP>> No tienen que hacer los gráficos. <<DSRETR>> Y también este este seminario les va a valer para cualquier otra asignatura de la carrera <<DSRETR>> donde tengan que utilizar datos contables de empresas, <<QICCON>> ¿vale? <<QICCON>> <<CLMMAN>>

<<CLMMAT>> Bueno, pues vamos a empezar entonces. Y bueno, la idea es que vamos a ir a la par. Voy a ir yo enseñándoos que funciona la búsqueda por criterios y <<DSFIL>> eehhh <<DSFIL>> vamos a responder a esas preguntas que hay ahí. Esas diez preguntas que tienen en el en el seminario.

Bueno, pues nos vamos a la página web de la Universidad Complutense. Y vamos a irnos a Biblioteca. En la parte de la izquierda tienen Investigar y luego Biblioteca, <<QICCON>> ¿vale? <<QICCON>> Y en la biblioteca, en la parte negrita donde pone Cisne, Bucea, E-prints, Artículos, Revistas, pinchamos en <<DSREP>> Base de datos. Base de datos. Y en Base de datos, <<DSREP>> vamos a poner SABI con be

S: ¿SABI?

T: <<DSREP>> SABI. <<DSREP>> (spelling) <<DSSR>> S-A-B-A, B- I, perdón. S-A-B-I, <<DSSR>> <<QICCON>> ¿vale? <<QICCON>> Y le van a dar a buscar

S: ¿Dónde ponemos SABI?

T: <<DSREST>> Donde pone... Hay un espacio ahí para buscar <<DSREST>>

S: XXX

T: No, le damos a Base de datos

S:... Ah vale, perdona

T: <<DSREP>> Base de datos. Base de datos, <<DSREP>> luego SABI y le damos a buscar. Y nos sale aquí que el título, que es Sistemas de Análisis de Balances Ibéricos. <<DSREP>> Le damos a acceso restringido. Donde pone acceso restringido, <<DSREP>> pinchamos ahí. Y esta es la página principal de SABI, <<QICCON>> ¿vale? <<QICCON>> Esta es la página principal de la base de datos que vamos a utilizar. Todos estos criterios que hay, si se ponen encima con el cursor, se van poniendo y donde está la flechita van saliendo <<DSRETR>> más más... criterios. <<DSRETR>> Todos estos son los criterios de búsqueda que tiene esta base de datos, <<QICCON>> ¿vale? <<QICCON>> <<QRCPR>> ¿Están todos ahí? <<QRCPR>>

S: No

T: (approaches a student that is lost) <<DSREP>> Biblioteca. Base de datos. SABI. Buscar y ahora... ahí. Acceso restringido y ya está dentro. Ya estás

dentro. <<DSREP>> <<QRCPR>> ¿Están todos? <<QRCPR>> (approaches another student) A ver... <<QRCPR>> ¿Estás en la página? <<QRCPR>> <<DSOM>> ¿Estás...? <<DSOM>> Vale. <<QRCPR>> ¿Están todos? <<QRCPR>> (.1) <<QRCPR>> <<DSOM>> ¿Quién falta... de estar en la...? <<DSOM>> <<QRCPR>> <<QRCPR>> ¿Están todos? <<QRCPR>> <<QICCON>> ¿Sí? <<QICCON>> <<DSREST>> Pues vamos a pregunta- a responder la primera pregunta. <<DSREST>> La primera pregunta es: (reading) <<QICIND>> ¿Quién es el presidente de El Corte Inglés? <<QICIND>> Pues vamos <<DSRETR>> a a poner <<DSRETR>> el nombre de la empresa. Nombre de empresa y ahí ponemos El Corte Inglés, S.A. Y le damos a buscar. Y en azul, sale El Corte Inglés, S.A. Salen otros nombres pero el que queremos buscar es El Corte Inglés, S.A. Las de marrón son marcas, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Entonces vamos a dar a- vamos a poner un <<DSCODE>> *tick* <<DSCODE>> en El Corte Inglés, S.A. <<DSREST>> y vamos a darle a aceptar

S: A mí no me sale

S: A mí tampoco

S: A mí tampoco

(Students talking)

T: Pero <<QRCPR>> ¿dónde buscan? <<QRCPR>> A ver...

S: XXX

T: No, tienen que buscar en nombre de empresa. Donde pone nombre de empresa... Ahí buscan

(Students talk among themselves)

(Teacher approaches some students)

T: No, ahí no. Nombre de empresa. Aquí

S: ¡Ah!

T: <<DSRETR>> Es que eso lo tienes que... eso lo tienes que quitar. <<DSRETR>> Es que ahí no es. Espérate. Sí, está cargando. Muy lento pero está cargando. Aquí, nombre de empresa. A ver si... a ver si carga. Sino... vamos a ir por la tremenda.

S: Ahora

T: Venga

S: ...Muchas gracias

T: Dale ahí. El Corte Inglés.

(Teacher goes to another student)

T: A ver... <<QRCPR>> ¿dónde estás? <<QRCPR>> <<DSOM>> No puedes cargar muchos porque sino... Quitá uno. <<DSOM>> Y espera un minuto. Ahí. Ahora nombre de empresa. Ahí, ahora pones El Corte Inglés. (Addressing whole class) <<QRCPR>> ¿Están todos ahí? <<QRCPR>>

S: [No, yo no]

SS: [[No]]

(Teacher approaches another student)

T: Es que se te ha colapsao. A ver... Espera

S: No, es que no carga. No sé...

T: Espera, hay que tener un poco de paciencia

S: He pinchao aquí y ya

T: Sí, ahora le dan abajo, a la de abajo. Donde pone [... aceptar]

S: [Es que no carga]

S: Es esto, ¿no?

T: Pues no. Porque no me hacéis caso

S: Vamos a la carrera

T: Claro, es que no. A ver... Ahora se ha quedao... bloqueao. Esperamos... a que cargue y <<DSREP>> tenéis que poner nombre de empresa. Donde pone nombre de empresa, pinchar ahí y ahí ya sea una... <<DSREP>>

S: ...Claro yo me he metido en acceso restringido pero aquí

T: No

S: ... Es que es lo mismo. Es que pone lo mismo

T: Ya pero esto son documentos electrónicos. Te tienes que meter aquí

S: ...Y como aparentemente era igual que eso...

(Approaching another row of students)

T: No, <<QRCPR>> ¿no os carga a ninguno? <<QRCPR>>

S: Sí



T: <<DSRETR>> Tienes este...tienes este abierto <<DSRETR>>

S: Tengo este abierto

T: Y <<QRCPR>> ¿cómo te va a cargar? <<QRCPR>>

S: ... Que me salió aquí pero...

T: Ya está. Ya lo tienes

S: ...Lo puse buscándolo aquí

T: Pero no se puede. Y ahora, <<QRCPR>> ¿por qué no te deja? <<QRCPR>>

S: ...Pone como que cargar pero no...

T: No carga... <<DSREP>> Sale sale. <<DSREP>> ¡No, ahí no! Otra vez

S: Y ¿dónde es?

T: ¡Vamos a ver...! Hacerme un poco de caso. <<DSREP>> Nombre de empresa <<DSREP>>

S:... ¡Ah! Es que ahí también pone nombre de empresa. Por eso lo he puesto ahí

T: Vaya... pues no, aquí. Los criterios de búsqueda son todos estos. Estos son los criterios de búsqueda

S: ¡Ah vale! Vale

T: Entonces ahora... pero a ver ahora si carga... ¡Joe, qué pesadilla!

(Students talking)

T: <<DSOM>> Quita los... <<DSOM>> (to the whole class) No se ponen ni puntos ni acentos. En la búsqueda. <<DSRETR>> Ni ni puntos, ni ni ni acentos. <<DSRETR>>

Bueno, <<DSREP>> le damos a buscar, le damos a buscar cuando tenemos señalado El Corte Inglés <<DSREP>> y nos sale la estrategia de búsqueda. <<QICCON>> ¿Lo ven? <<QICCON>> <<DSREP>> Estrategia de búsqueda. <<DSREP>> Y le dais a Ver Informe. <<DSREP>> Donde pone estrategia de búsqueda le dais a buscar y a Ver Informe. <<DSREP>> Y en Ver Informe os sale el informe de El Corte Inglés. Y si os fijáis, <<DSREST>> <<DSRETR>> la segunda... en la segunda... <<DSRETR>> en el segundo azul clarito en el segundo apartado azul clarito <<DSREST>> sale el presidente y el director ejecutivo de esta empresa. <<QICCON>> ¿Lo veis? <<QICCON>>

S: Sí

T: Pues entonces la respuesta la tenéis ahí. Isidoro Álvarez Álvarez es el presidente y Martínez Echebarría Carlos es el director ejecutivo. <<QICDIS>> <<REA+>> <<+>> ¿Por qué es diferente? <<+>> <<REA+>> <<QICDIS>> <<QICDIS>> <<DESC->> <<+>> ¿Qué hace el presidente y qué hace el director ejecutivo? <<+>> <<DESC->> <<QICDIS>> (...3)

S: Uno es el director y el otro es el propietario

T: Muy bien. <<CLMSS>> El presidente es <<DSSR>> el propiet- es el máximo accionista de la empresa <<DSSR>> y es el que hace toda la labor de representación de la empresa, <<QICCON>> ¿vale? <<QICCON>> Y es el que nombra, porque es el que tiene más es el que tiene mayores acciones, es el que nombra al director ejecutivo. <<QICCON>> ¿Sí? <<QICCON>> Y el director ejecutivo es el que ejecuta <<DSRETR>> las las acciones de la empresa. <<DSRETR>> <<DSRETR>> La la- tiene que hacer alguna contratación <<DSRETR>> o algún cambio de empleado pues es el director ejecutivo el que lo hace. Sería un equivalente a el rey como presidente y <<DSREST>> el gobier- y Mariano Rajoy como el director ejecutivo. <<DSREST>> Algo así a nivel del país, <<QICCON>> ¿vale? <<QICCON>> <<CLMSS>> A ver, <<QRCPR>> ¿qué pasa por ahí? <<QRCPR>>

S: Que me he quedao...

T: <<QICREP>> ¿Perdón? <<QICREP>>

S: ...Que me he quedao aquí...

T: A ver dónde te has quedao. A ver, le das un <<DSCODE>> tick <<DSCODE>> ahí. Ahí y ya le das a aceptar. Y ahora le das a Ver Informe. Ver Informe

S: ¿Me voy aquí? ¿A Corte Inglés, S.A.?

T: S.A., sí a esa

S: ...Y ¿ahora?

T: <<DSREP>> Ahora a aceptar. Abajo. Aquí aceptar <<DSREP>>

S: Me he salido de todo

T: Pero <<QRCPR>> ¿por qué? <<QRCPR>>

S:...No lo sé. Mira. Míralo

T: Dale, dale ahí ahora

S: ... El Corte Inglés, S.A.

T: Ese. <<DSREP>> Dale a aceptar...<<DSREP>>

S: ¿Ver informe, no?

T: Sí. Ver informe. Aquí y ahora en el momento que le des ver informe, ya te sale toda la información que hay del Corte Inglés y aquí tenéis la información <<DSREST>> de lo que- de la primera pregunta, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>>

<<DSREP>> Si bajamos para abajo el cursor, si bajamos para abajo el cursor, <<DSREP>> vais a ver toda la información que hay en esta empresa <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Bajar el cursor para abajo <<DSREP>>

(Approaching a student)

Sí, a ver ábreme la pantalla porque sino no vas a ver. <<DSREP>> Mira aquí aceptar y ahora este lo vamos a quitar. Este lo vamos a quitar y vamos a Ver Informe. <<DSREP>> Y ahora aquí, cuando se abra el informe, tienes el presidente y el director ejecutivo, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> La diferencia entre ellos es que el presidente es el que tiene más número de acciones y el director ejecutivo es el que gestiona la empresa. <<DSREP>>

<<QICCON>> ¿Vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<QRCPR>> ¿Estamos todos? <<QRCPR>> (..2) <<QRCPR>> ¿Hemos respondido a la primera pregunta ya? <<QRCPR>>

S: No

S: El presidente ¿es...?

T: <<DSREP>> El presidente es el que tiene mayor número de acciones <<DSREP>>

S: ...Ah

T: <<DSREP>> Y el director ejecutivo es nombrado por ese presidente y es el que realiza las la gestión de la empresa, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>>

<<CLMMAN>> Bueno, seguimos. <<CLMMAN>> <<DSREP>> Si bajamos para abajo el cursor, <<DSREP>> vais a ver todas las variables que tiene la empresa. Fijaos las actividades que realiza, veis la variable, veis el formato de balance, la cuenta de pérdidas y ganancias. Fijaos en la parte de arriba. Veis <<DSRETR>> una una llave inglesa, <<DSRETR>> luego veis una campana en amarillo y luego veis una equis de Excel de exportar. Podéis exportar toda esta información a un Excel y luego ya trabajar en el Excel con esa información, <<QICCON>> ¿vale? <<QICCON>> Entonces para la empresa que

tenga que... trabajar para el seminario cinco, eso es lo que tienen que hacer, exportar la información a Excel y trabajar allí con esa información.

**<<CLMMAN>>** Vamos a la segunda pregunta. (Reading) **<<QICIND>>**  
¿Quiénes son los cuatro propietarios de la empresa constructora ACS?  
**<<QICIND>>** **<<CLMMAN>>**

Bueno, muy importante, cada vez que hagamos una búsqueda, por favor, escúchenme, **<<DSREP>>** cada vez que hagamos una búsqueda, le vamos a dar a nueva búsqueda. En la parte de la derecha arriba, tienen nueva búsqueda. Le dan ahí y le dicen que aceptar. **<<DSREP>>** Estamos limpiando los criterios de búsqueda para que no mezclamos criterios. Si querer, claro. **<<DSOM>>** **<<DSREST>>** Ahora- luego veremos cómo lo vamos a...  
**<<DSREST>>** **<<DSOM>>**

S: ¿Dónde hay que aceptar?

T: **<<DSREP>>** A nueva búsqueda, en la parte de la derecha arriba. Nueva búsqueda. Y luego aceptar. **<<DSREP>>** Entonces se nos queda limpio el criterio de búsqueda y vamos a buscar otra vez también por nombre de empresa. El criterio de nombre de empresa y vamos a poner ACS, S.A. ACS, S.A. Es el nombre de la próxima empresa según el punto dos. La pregunta dos, **<<QICCON>>** ¿vale? **<<QICCON>>** La primera es la que tiene mayor número de ventas **<<DSSR>>** dos millones- dos mil millones de ventas. **<<DSSR>>** Esa es, **<<QICCON>>** ¿vale? **<<QICCON>>** **<<DSREST>>** Entonces le damos- la señalamos, señalamos **<<DSREST>>** ACS Actividades de Construcción y Servicios y le damos a aceptar. Y a Ver Informe. Igual que hemos hecho antes con la empresa El Corte Inglés, lo hacemos con ACS, le damos a aceptar y **<<DSRETR>>** luego a- luego le damos a Informe, **<<DSRETR>>** **<<QICCON>>** ¿vale? **<<QICCON>>** Fijaos, en la parte de aquí, de la derecha, según veis vosotros la pantalla, van a encontrar aquí unos dibujitos, **<<QICCON>>** ¿lo ven? **<<QICCON>>** **<<QICCON>>** ¿Sí? **<<QICCON>>** Pues entonces nos vamos a poner ahí en esos dibujitos y nos vamos a meter donde pone **<<DSREP>>** estructura de la propiedad. Estructura de la propiedad **<<DSREP>>**

(Students talking)

S: ¿Dónde?

T: **<<DSREP>>** En la parte de la derecha hay unos gráficos y pone estructura de la propiedad **<<DSREP>>**

S: Sí

T: **<<QICCON>>** ¿Me siguen? **<<QICCON>>**

S: ¿Puede repetir?

T: <<DSREP>> Gráfico. Ahí debajo de todo <<DSREST>> pone- hay unos dibujos. <<DSREST>> Pues ahí vean estructura de la propiedad. <<DSREP>> Y les tiene que salir este gráfico. Les tiene que salir. <<QICCON>> ¿Sí? <<QICCON>>

(Approaching a student)

T: <<QRCPR>> ¿Le has dao al nombre de la empresa? <<QRCPR>> ACS, S.A. ACS, no ASC. A-C-S. Esa la primera. Aceptar. Y ahora Ver informe. Los hemos hecho dos veces. No, <<DSREP>> ya está, ya está, ya está. Ya está. <<DSREP>> <<DSREP>> Y ahora le das aquí. Y ahora le das... <<DSREP>> No, no. Ahí. <<DSFIL>> Eehh <<DSFIL>> <<DSREP>> estructura de la propiedad. <<DSREP>> Ahí. <<QRCPR>> ¿Estás? <<QRCPR>>

Bueno fijaos, en este gráfico en amarillo tenemos la empresa ACS. <<QICCON>> ¿Lo ven? <<QICCON>>

S: Sí

T: A ver, escúchenme a mí por favor. En el centro tienen el nombre de la empresa. <<QICCON>> ¿Sí? <<QICCON>> Arriba tienen los propietarios de la empresa. <<QICCON>> ¿Sí? <<QICCON>> <<DSREP>> Y abajo tienen las filiales... Y abajo tienen las filiales de la empresa ACS. <<DSREP>> Entonces lo que nos piden es... a ver silencio. Lo que nos piden es los cuatro principales propietarios de esa empresa que en este caso es Alba Participaciones, Corporación Financiera Alba, Corporación Financiera Alcor, Inversiones Besán. <<QICCON>> ¿Sí? <<QICCON>> Pues esa es la respuesta. Y ven ahí al lado, que tienen el porcentaje de participación. Doce coma cincuenta y dos, trece coma ochenta y seis, <<QICCON>> ¿vale? <<QICCON>>

(Walking around the lab)

(Addressing a particular student) Éstas son. El nombre de estas cuatro empresas. Son los que poseen ACS. <<QICCON>> ¿Sí? <<QICCON>>

(Students talking)

A ver... <<QRCPR>> ¿qué pasa por ahí? <<QRCPR>>

S: Que nos hemos perdido hace un rato

T: <<DSREP>> Estructura de la propiedad <<DSREP>>

S: ¿Cómo? ¿Cómo?

T: Pero no habléis entre vosotros, hablar conmigo

S: ...Vale, vale

T: Tú no le hagas caso a este. Tú a mí. Ésta es la empresa y éstos son los cuatro propietarios. (Whole class) Fijaos <<DSREP>> si pincháis si pincháis si pincháis <<DSREP>> <<DSRETR>> en el... en los gráficos <<DSRETR>> donde pone una flechita. <<QICCON>> ¿Veis alguna flecha? <<QICCON>> Por ejemplo ahí arriba. Veis que hay <<DSRETR>> una flecha- una flecha <<DSRETR>> que pone un más. <<DSREP>> En esa flecha donde pone un más. <<DSREP>> Si le dais ahí, se sigue abriendo el dibujo. Porque hay propietarios de propietarios... al final es una maraña de empresas. En total tiene ochenta y nueve <<DSREP>> arr- por arriba. <<DSREP>> ACS. <<QICCON>> ¿Vale? <<QICCON>> (..2) <<QICCON>> ¿Sí? <<QICCON>> (...3)

<<CLMMAN>> Bueno pues vamos a limpiar. <<CLMMAN>> Nueva búsqueda. <<DSREP>> Nueva búsqueda y limpiamos. <<DSREP>> Dejamos preparado para la siguiente pregunta. La pregunta tres. Sois más lentos que el otro grupo ¡eh! Jolines.

<<DSREST>> Bueno, nos vamos al... limpiamos. <<DSREST>> <<DSRETR>> No os olv- no os olvidéis de limpiar. <<DSRETR>> Y nos vamos al criterio de búsqueda que pone empleados. Y dentro de empleados tenemos último número de empleados.

S: Hacemos un copia y pega

T: A ver el del <<DSCODE>> *copy paste* <<DSCODE>> ese que...

S: ...No, no, copia y pega del link para luego copiarlo del...

T: Pero si lo puedes hacer aquí, <<DSOM>> deja de... <<DSOM>> Número de empleados y pinchamos ahí. Vale, si queremos ver el número de empresas que tienen más de cincuenta mil empleados, <<QICDIS>> <<FACT->> <<->> ¿qué tenemos que poner? <<->> <<FACT->> <<QICDIS>> Máximo y mínimo

S: Mínimo

T: Pues en mínimo ponemos cincuenta mil. <<QICREF>> <<FACT->> <<->> ¿Cuántas empresas salen? <<DSREP>> <<->> <<FACT->> <<QICREF>> (..2) <<QICREF>> <<FACT->> <<->> ¿Cuántas empresas salen? <<->> <<FACT->> <<QICREF>> <<DSREP>>

S: Tres

T: <<DSREP>> Tres empresas. <<DSREP>> Vamos a ver cuáles son las tres empresas. Fijaos, esas son las tres empresas que tienen más de veinte mil empleados en nuestro país: Mercadona, que tiene más de setenta mil, y Correos y Corte Inglés que tienen alrededor de cincuenta y cinco mil empleados, <<QICCON>> ¿vale? <<QICCON>>

S: XXX

T: <<DSREP>> Cincuenta mil, que es lo que te piden en el ejercicio. Te piden cuántas tienen más de cincuenta mil. Entonces pones mínimo de cincuenta mil y te salen... <<DSREP>> <<QICCON>> ¿Vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>>

<<DSREST>> Bueno pues ya esas- tienen que poner el nombre de las tres empresas como resultado de la búsqueda. <<DSREST>>

<<CLMMAN>> Bueno, siguiente búsqueda. <<CLMMAN>> Nueva... limpiamos y vamos a datos financieros global. Datos financieros global. Después de haber limpiado. <<DSREP>> Datos financieros global. <<DSREP>> <<QICCON>> ¿Me siguen? <<QICCON>>

S: No

S: No

T: <<QRCPR>> ¿Dónde están? <<QRCPR>> (..2) <<DSREP>> Nos vamos a datos financieros global. <<DSREP>> En los criterios de búsqueda que se llaman <<DSREP>> datos financieros y global. <<DSREP>> Le damos ahí y ahora vamos a poner lo primero en la selección de la variable. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Qué variable estamos buscando? <<->> <<FACT->> <<QICDIS>> <<QICSA>> ¿Qué variable estamos buscando? <<QICSA>> <<DSREP>> El resultado del ejercicio, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>>

S: XXX

T: <<QICREP>> ¿Perdón? <<QICREP>> <<DSREP>> En datos financieros global. Datos financieros global y ahora buscamos ahí el resultado del ejercicio <<DSREP>>

S: Pero...

T: <<DSREP>> Pero pero pero <<DSREP>> <<QICREF>> <<FACT->> <<+>> ¿qué? <<+>> <<FACT->> <<QICREF>>

S: XXX

T: Esa es la variable. Luego vamos a pinchar en la pestaña de valores absolutos. Años absolutos. <<QICCON>> ¿Lo ven? <<QICCON>> <<DSREP>> Años absolutos. <<DSREP>> Y luego vamos a poner dos mil cinco. Pues señalamos dos mil cinco. Y <<DSRETR>> <<QICDIS>> <<EXPL+>> <<+>> ¿qué tiene que pasar...? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué tiene que pasar en el resultado para que me den pérdidas? <<+>> <<EXPL+>> <<QICDIS>> <<DSRETR>> Que sea el resultado <<QICDIS>> <<FACT->> <<->> ¿como máximo...? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cómo tiene que ser? <<->> <<FACT->> <<QICDIS>> (...3)

Cero, <<QICCON>> ¿no? <<QICCON>> Pues la damos a valor máximo cero y le damos a aceptar. Entonces en el año dos mil cinco, <<DSREST>> el máximo- el número de empresas que tenían pérdidas <<DSREST>> eran de doscientas veintiuna mil ciento ochenta y cinco empresas. <<QICCON>> ¿Vale? <<QICCON>> Ahora, para no repetir otra vez la búsqueda, nos metemos dentro de la estrategia de búsqueda. Es decir, pinchamos... donde pone resultado del ejercicio, pinchamos ahí, en el resultado de búsqueda y lo único que tenemos que hacer es cambiar el año de dos mil cinco ponemos dos mil ocho. Y le damos a aceptar

S: ¿Y el dos mil cinco lo dejamos o lo quitamos?

T: Quitas, claro, quitamos ese y pones dos mil ocho. Y ahora en dos mil ocho estamos respondiendo a las preguntas del ejercicio. <<DSRETR>> No inv- no me invento las preguntas. <<DSRETR>> En dos mil ocho pone tres cientos nueve mil doscientos noventa y dos y ahora volvemos a repetir lo mismo con el año dos mil doce. Quitamos dos mil ocho, ponemos dos mil doce. Y en dos mil doce me salen trescientas quince mil trescientas treinta y tres empresas. <<DSRETR>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué de esa de esa... tendencia creciente? <<+>> <<REA+>> <<QICDIS>> <<DSRETR>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> (..2) <<QRCAS>> ¿Dónde está el saltamontes? <<QRCAS>> (..2) Están dormidos ya, cansados o <<QRCAS>> ¿qué pasa hoy? <<QRCAS>> <<QICSA>> ¿Por qué? <<QICSA>> ¡Por la crisis! <<QICCON>> ¿Vale? <<QICCON>> <<DSREST>> La crisis es la que ha hecho que la tendencia... ha sido mayor en las pérdidas. En las empresas que tienen pérdidas, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>>

<<CLMMAN>> Bueno, nueva búsqueda. <<CLMMAN>> Limpiamos y vamos a la pregunta cinco. Fijaos. En la pregunta cinco lo que vamos a hacer es una búsqueda combinada. <<DSCIR>> Vamos a hacer una búsqueda que sea vulneada o combinada que vamos a juntar dos criterios. <<DSCIR>> Entonces, después de limpiar, nos vamos a ir a localización. Y en localización vamos a pinchar región – país. <<DSREST>> Aquí hay que aprend- hay que recordar un poco geografía. <<DSREST>> <<QICSA>> ¿A dónde nos vamos? <<QICSA>> A Castilla la Mancha. La pinchamos la cruz. Donde pone la cruz de Castilla la Mancha, pinchamos ahí y seleccionamos <<DSFIL>> eehh <<DSFIL>> Ciudad Real. Localización. Localización – País – Región. <<QICCON>> ¿Vale? <<QICCON>> <<DSREP>> Y ahí seleccionamos Ciudad Real. <<DSREP>> Le damos a aceptar y nos salen once mil novecientas ocho empresas. (Writing on the b/b) Once mil..

S: ¿Cuántas ha dicho?



T: <<DSREP>> Región Castilla la Mancha y luego se despegas, <<DSRETR>> se se abre Ciudad Real... <<DSRETR>> <<DSREP>> <<DSOM>> las cinco provincias de Castilla la Mancha: Guadalajara, Albacete, Toledo... <<DSOM>>

<<CLMMAN>> Vale, ahora lo que hacemos es dejamos la búsqueda como está y vamos a hacer una nueva búsqueda. <<CLMMAN>> Y ahora vamos a buscar por actividad. <<QICCON>> ¿Vale? <<QICCON>> Y en actividad podemos usar dos criterios: o una búsqueda textual o una búsqueda de clasificación de actividades. Vamos a hacerlo por la búsqueda textual. <<DSREP>> Actividad – Búsqueda Textual. <<DSREP>> Y ahí vamos a poner agricultura

S: ¿Dónde?

T: <<DSREP>> Búsqueda textual, en actividades. Actividad, búsqueda textual. <<DSREP>> Y nos salen ocho mil setecientas noventa y cuatro empresas que se dedican a la agricultura en España, <<QICCON>> ¿vale? <<QICCON>> Fijaos en la parte de abajo. En la parte de abajo tienen búsqueda vulneada. Dice criterio uno y criterio dos. Y <<QICSA>> ¿cuántas me salen? <<QICSA>> Doscientas veintiocho. Entonces eso significa que usando los dos criterios, el de Ciudad Real y el de agricultura, las empresas <<DSREP>> que se dedican <<DSREP>> a la agricultura de esa provincia son doscientas dieciocho. <<QICCON>> ¿Sí? <<QICCON>>

(With a particular student) A-gri-cul-tu-ra. Es que es difícil para ti. Ahora dale a aceptar. Ay pero es que has puesto... vamos a quitar esto. <<DSREP>> Región, país, Castilla la Mancha, Ciudad Real... <<DSREP>> A ver si ahora te da lo mismo. <<QICCON>> ¿Ves? <<QICCON>> Ahora te da lo mismo.

<<QICCON>> ¿Sí? <<QICCON>> Fijaos, luego puede ir añadiendo todos los criterios de búsqueda que quiera. Ahora digo... y “<<QICIND>> ¿cuántas empresas que son de ganadería tienen más de diez empleados? <<QICIND>> Y <<QICIND>> ¿cuántas han obtenido pérdidas en el año pasado? <<QICIND>> Y <<QICIND>> ¿cuántas <<DSFIL>> ehhh <<DSFIL>> exportan al extranjero? <<QICIND>> ” <<DSREST>> Y... o sea puede- podemos ir acotando la búsqueda todo lo que queremos <<DSREST>> y podemos ir añadiendo criterios, <<QICCON>> ¿vale? <<QICCON>> Si queremos que se cumplan uno u otro criterio lo que tenemos que hacer aquí es escribir una o. Si queremos, no es necesario, <<QICCON>> ¿vale? <<QICCON>> Para que sean los dos criterios juntos, <<QICCON>> ¿vale? <<QICCON>>

<<CLMMAN>> Bueno, borramos y vamos a la siguiente pregunta. <<CLMMAN>> Pregunta seis. Nueva búsqueda otra vez. Aceptar y nos vamos a buscar en nombre de empresa Prisa. Prisa, S.A. Es Promotora de Informaciones S.A. Prisa. Esa es la empresa

(Students talking)

<<DSREP>> Nueva búsqueda. En la parte de la derecha arriba. Promotora de Informaciones S.A. Prisa. <<DSREP>> Y le damos a aceptar. Es la que tiene doscientos quince millones de ventas. <<DSREP>> Ver informe. Vamos a ver informe. <<DSREP>> <<DSOM>> Y ahora... nos vamos a ir.... <<DSOM>>

(Students talking)

<<CLMMAN>> A ver si habláis, no me escucháis. Nos vamos a ir a evolución de una variable pero antes quiero enseñaros un gráfico que deberíais poner en vuestra empresa cuando hagáis la presentación oral <<DSRETR>> de la asigna- de la asignatura. <<DSRETR>> Es la estructura del balance. Vámonos ahí a estructura del balance. <<CLMMAN>> Fijaos lo que se ve. Se ve en un gráfico lo que estuvimos estudiando el otro día de del fondo de maniobra. La diferencia entre el activo corriente y el pasivo corriente. <<QICCON>> ¿Lo ven? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Esta empresa puede pagar sus deudas a corto plazo con el activo corriente que tiene? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> ¿Sí o no? <<->> <<FACT->> <<QICDIS>> (..2) Necesita financiación externa. <<QICCON>> ¿Vale? <<QICCON>>

<<CLMMAN>> Bueno pues vamos a irnos ahora al mismo sitio donde pone <<DSREP>> evolución de una variable. El gráfico la evolución de una variable. <<DSREP>> Clave <<CLMMAN>>

S: ¿Dónde?

T: En el mismo. Donde están los mismos gráficos, el segundo. <<DSREP>> Evolución de una variable clave. <<DSREP>> Fijaos, ahí tenemos los ingresos de esta empresa desde el año mil novecientos noventa. <<QICCON>> ¿Veis? <<QICCON>> En el noventa y tres bajó, luego volvió a subir. En el dos mil hizo una subida, dos mil tres, dos mil ocho. Fijaos qué subida y ahora... otra vez la tendencia. <<QICSA>> ¿Cómo es la tendencia de los ingresos? <<QICSA>> Pues la evolución ha sido bastante inestable. <<QICSA>> ¿Por qué? <<QICSA>> Por la reestructuración del sector editorial en nuestro país. <<QICCON>> ¿Vale? <<QICCON>> Entonces lo que hay que responder es que la tendencia no ha sido regular. Ha sido una tendencia inestable que sube y que baja <<DSRETR>> con muchos... subidas y bajadas <<DSRETR>> debido al sector, a las características del sector. <<QICCON>> ¿Sí? <<QICCON>>

S: ¿Puede repetir?

T: Sí, <<DSREP>> que es una tendencia inestable porque debido al sector aumentan y disminuyen los ingresos <<DSREP>>

S: XXX

T: No. Editorial. Siguiente. Y <<QICSA>> ¿los resultados? <<QICSA>> Pues nos vamos a... resultado global. Abrimos ahí donde está. En el mismo sitio donde estamos pinchamos <<DSREP>> en resultado global <<DSREP>> y ahora vamos a cuenta de pérdidas y ganancias. Y ahí buscamos el resultado del ejercicio. Marcamos resultado del ejercicio y nos da <<DSSR>> los re- los ingresos, perdón, los beneficios o las pérdidas de esta empresa. <<DSSR>> Fijaos <<QICSA>> ¿qué ha pasado en el año dos mil ocho? <<QICSA>> <<DSREST>> Esta empresa- si os ponéis encima... del gráfico, <<DSREST>> vais a ver los datos. Si te pones encima del dos mil ocho, de los datos del dos mil ocho, pone treinta y siete millones de euros de beneficio. Si nos ponemos en dos mil nueve, ha habido una pérdida de siete millones de euros

S: ¿Dónde es eso?

T: En el gráfico

S: Ahí

T: <<DSREP>> Ponte encima del gráfico... y <<DSRETR>> ves los- las partidas <<DSRETR>> <<DSREP>>

S: ...Ah vale

T: Nueve millones de beneficio en dos mil diez. Y fijaos lo que ha pasado en dos mil diez y en dos mil once. Unas pérdidas de seiscientos dieciséis millones de euros. <<QICCON>> ¿Sí? <<QICCON>> Pues ya tenéis la respuesta.

S: ¿Dónde está eso?

T: Tienes que ir a formato global. Y luego cuenta de pérdidas y ganancias...

(Approaching a student) Eso una variable... Esta es la de... ingresos. Y <<QRCPR>> ¿dónde tienes opciones aquí? <<DSRETR>> <<QRCPR>> <<QRCPR>> ¿Por qué por qué no te sale aquí la parte de este lao? <<QRCPR>> <<DSRETR>>

S: ...Eehh yo creo que se puede mover con...

T: <<QRCPR>> ¿Dónde estoy? <<QRCPR>> La partida <<QRCPR>> ¿dónde está? <<QRCPR>>

S: ...Aquí está

T: <<DSREP>> Aquí está. <<DSREP>> Y ahora te sale la evolución y <<DSRETR>> te met- te metes aquí <<DSRETR>> <<DSOM>> y vas viendo del noventa hasta- y te pones encima y se ve la... <<DSOM>>

S: ...Vale

T: <<DSREP>> Una variable. La evolución de una variable. <<DSREP>> Ahí. Ésta es la evolución de los ingresos. <<QICCON>> ¿No ves? <<QICCON>> Te mueves por aquí con esta barra y ves la de los últimos años. Más para allá ves la del dos mil ocho. Y luego la del dos mil nueve, diez, once. Y luego si quieres ver la otra, te metes aquí en formato global, en cuenta de pérdidas y ganancias y buscas resultado del ejercicio aquí. Baja más abajo. Más. Aquí. <<DSOM>> Y ahora.... <<DSOM>> Es que ha habido <<DSRETR>> una una una tendencia <<DSRETR>> <<DSSR>> crec- decreciente en los últimos dos años. <<DSSR>> Con elevadas pérdidas en los dos últimos años. (Whole class) <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Sí, no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Seguimos. Nueva búsqueda, limpiamos.

<<DSRETR>> <<QRCPR>> ¿Quién no no está? <<QRCPR>> <<DSRETR>> (..2) <<QICCON>> ¿Estáis todos? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<CLMMAN>> Venga. <<DSREP>> Nueva búsqueda. Nueva búsqueda. <<DSREP>> <<CLMMAN>> Aceptar. Limpiamos. Y vamos a ver <<DSFIL>> ehhh <<DSFIL>> <<DSREST>> la empre- las acciones de la empresa Repsol. <<DSREST>> Entonces nombre de la empresa, y <<DSREP>> ponemos Repsol, S.A. Y la empresa es... Repsol, S.A. <<DSREP>> Le damos a aceptar. Y le damos a ver informe. Y una vez que veamos el informe, nos vamos a ir a los gráficos de la parte de la derecha. Y nos vamos a ir al último gráfico, que se llama Evolución Precios Bolsa. Fijaos, en el dos mil ocho, el precio de la acción era como de quince euros. <<QICCON>> ¿Lo ven? <<QICCON>> Aproximadamente quince euros. Y la acción a precio de hoy es como de diecisiete. <<QICCON>> ¿Lo ven? <<QICCON>> Entonces, <<QICDIS>> <<EXPL+>> <<+>> ¿qué ha hecho el inversor? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Ha ganado o ha perdido? <<->> <<FACT->> <<QICDIS>> (..2) Ha ganado, <<QICDIS>> <<FACT->> <<->> ¿cuánto? <<->> <<FACT->> <<QICDIS>> (..2) <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Cuánto ha ganado? <<->> <<FACT->> <<QICDIS>> (...3) (Students talking) <<QICDIS>> <<FACT->> <<->> ¿Cuánto ha ganado? <<->> <<FACT->> <<QICDIS>> <<DSREP>> (...4)

(Student lost)

T: Porque no es la empresa esa. No has cogido Repsol, S.A.

S: A mí tampoco me sale

T: <<DSREP>> Porque no habrás cogido la empresa- la empresa es Repsol, <<DSREP>> S.A. (Approaching student) A ver... Pero no me pongas los puntos, he dicho

S: ...Ah vale

T: <<DSREP>> Repsol, S.A. <<DSREP>> Buscar

S: ...Es que este va un poquito lento

T: [Mira, este es]

S: ...[Ya está]

T: Y ahora le das a aceptar. Ahora informe. Y ahora te vas a los dibujos. Donde pone aquí los dibujitos, la última

S: ...Evolución precio bolsa

T: Eso es. Ya está. (To another student) <<QRCPR>> ¿No te sale? <<QRCPR>>

S: No me sale ni XXX vamos

T: <<QRCPR>> ¿Te sale? <<QRCPR>> Pero bueno... <<QICRHET>> ¿y eso? <<QICRHET>> <<DSREP>> Repsol, S.A. <<DSREP>> Eso es que tienes una búsqueda por ahí pillada. <<DSRETR>> Dale a.... a inicio. Dale a... <<DSRETR>> Ahora. Es que puede bajar para abajo

S: ...A lo mejor hay más aquí

T: Sí. ¡Qué cosa! <<DSOM>> Es que a mí me sale.... [en la misma...] <<DSOM>>

S: ...[Sí, sí, sí]

T: Vale, da a aceptar

S: ...Ver informe

T: A ver informe y <<DSOM>> luego los los... <<DSOM>> (Whole class) <<QICDIS>> <<FACT->> <<->> ¿Cuánto ganaría entonces el accionista? <<->> <<FACT->> <<QICDIS>>

S: Dos

T: Como dos y medio... <<DSOM>> cada... <<DSOM>> (To a student) Ahí en medio. Ese es, <<QICCON>> ¿vale? <<QICCON>>

Fijaos el accionista que hubiese comprado las acciones en dos mil... dos y las hubiese vendido en dos mil... siete. La diferencia de precio

<<CLMMAN>> Bueno, nueva búsqueda. <<CLMMAN>> Limpiamos. Aceptar. Y nos vamos a buscar <<DSREST>> por los... el criterio de búsqueda ahora va a ser consejeros auditores opinión del auditor. <<DSREST>> Donde pone consejeros auditores, en la parte de abajo a la izquierda, pone opinión auditor. Pues le vamos a pinchar ahí. Y ahí fijaos, vamos a ver luego en clase esta

semana, <<DSREST>> los distintos tipos de opiniones que- opinión significa informe de los auditores. <<DSREST>> El aprobado es el informe limpio. El que tiene salvedades <<DSREST>> es el informe- hay algún principio contable <<DSREST>> <<DSOM>> que está... escucharme. <<DSOM>> Algún principio contable que está... <<DSFIL>> como si dijéramos, <<DSFIL>> cuestionado, <<QICCON>> ¿vale? <<QICCON>> Cuando dice informe desfavorable significa que no puedes confiar en los estados financieros porque la imagen fiel no se ve reflejada en el papel, <<QICCON>> ¿vale? <<QICCON>> Y luego en informe denegado es... <<DSFIL>> eeehhh <<DSFIL>> <<DSSR>> ese es el informe denegado. No perdón, el denegado <<DSREST>> es cuando no.... cuando la empresa dice que no puede. <<DSREST>> <<DSSR>> Auditoría dice <<DSREST>> que no puede conformar, contrastar si la imagen coincide con la realidad de la empresa <<DSREST>> porque no le dan información, porque le están haciendo la vida imposible, porque no tienen acceso a determinado tipo de datos, <<QICCON>> ¿vale? <<QICCON>>

Bueno, pues vamos a pinchar entonces cuál tiene salvedades <<DSOM>> que la pregunta... <<DSOM>> en el año dos mil ocho. Señalamos dos mil ocho. Y le damos a aceptar

S: Una pregunta. Y cuando se le da a XXX auditores, [XXX]

T: <<DSREP>> Opinión <<DSREP>>

S: ¿Cómo?

T: <<DSREP>> Opinión <<DSREP>>

S: ...¿Y luego posteriormente? En aprobados, ¿salvedades?

T: <<DSREP>> Salvedades. Señalamos salvedades <<DSREP>>

(Students talking)

(Approaching a student)

T: A ver...

S: He marcado dos mil ocho y no...

T: ¡Pero quita dos mil doce!

S: ...Ah quito dos mil doce

T: <<DSREP>> Y dale a salvedades <<DSREP>>

S: ...Salvedades. Ahora sí, ¿no?

T: (Whole class) Nueve mil cincuenta y una son las empresas que tiene salvedades en el año dos mil ocho. <<QICSA>> ¿Es esa la respuesta? <<QICSA>> (..1) No. Porque <<QICSA>> ¿cuál es la respuesta? <<QICSA>> El porcentaje. Entonces, <<QICSA>> ¿qué tenemos que hacer? <<QICSA>> <<DSRETR>> Cal- co- calcular el porcentaje sobre el total, <<DSRETR>> <<QICCON>> ¿no? <<QICCON>> Entonces, nueve mil cincuenta y una en el dos mil ocho que tenían salvedades. Ahora lo tenemos que dividir sobre el total de empresas que presentan informe. <<DSRETR>> Entonces nos metemos en- nos metemos dentro de la misma estrategia de búsqueda <<DSRETR>> y señalamos todas salvo la de informe de auditores no disponible. Y esas son las totales. El número de empresas que presentan <<DSRETR>> el informe de aud- de auditoría. <<DSRETR>> Y hacemos el porcentaje. La división que aproximadamente da como un veintitantos por ciento. Un venti...

S: ¿Se hace todos los años?

T: En el año dos mil ocho

S: ...¿Y de todas?

T: No, señalas todos los informes [salvo el último]

S: ...[Ah vale, vale, vale]

T: Y dejas dos mil ocho y ahora repetimos lo mismo con dos mil doce

(Teacher writing on the b/b)

En el año dos mil doce los porcentajes más o menos son... <<DSSR>> un poco menores yo creo...mayores... <<DSSR>> No sé. Lo he hecho así a voleo, <<QICCON>> ¿vale? <<QICCON>> <<QRCPR>> ¿Alguien tiene calculadora? <<QRCPR>> Hacerme la división anda y así ponemos las cifras reales. Tú haces de dos mil ocho y otro de dos mil doce y así lo hacemos más rápido

S: De dos mil doce son veinticinco coma setenta y tres

T: Veinticinco <<QICREP>> ¿coma...? <<QICREP>>

S: ...Setenta y tres

T: <<QICREF>> <<FACT->> <<->> ¿Y del dos mil ocho? <<->> <<FACT->> <<QICREF>>

S: Veintinueve coma cuatro

T: <<DSREP>> Veintinueve coma cuatro. <<DSREP>> Fijaos, casi una de cada tres empresas presentan problemas en su informe de auditorías. Es muy grande el porcentaje. Y ese porcentaje ha bajado en dos mil doce pero no

porque se mejore sino porque fijaos el denominador. Hay la mitad de empresas grandes en España del dos mil ocho al dos mil doce. <<DSREST>> El número de empresas que... como hay menos empresas- me falta un... como hay menos empresas, pues hay menos porcentaje. <<DSREST>>

<<CLMMAN>> Nueva búsqueda. <<CLMMAN>> Limpiamos. Y nos vamos a buscar por forma jurídica. La pregunta nueve. <<DSREP>> Forma jurídica. <<DSREP>> En forma jurídica lo único que hay que hacer es ir señalando en cada una de ellas y anotando el número de empresas que hay. En sociedades anónimas hay <<DSSR>> doc- ciento veinticuatro mil ciento veintinueve empresas. <<DSSR>> Quitamos sociedad anónima y ponemos sociedad limitada. Un millón ciento cuarenta y un mil cuatrocientas treinta y siete empresas. Quitamos sociedad limitada y ponemos sociedad regular colectiva. Cuatrocientas siete empresas. Cooperativas, cinco mil seiscientas cooperativas. Asociaciones no definidas, cinco mil noventa. Entonces la respuesta <<QICDIS>> <<FACT->> <<->> ¿cuál es? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es forma jurídica más usual en España? <<->> <<FACT->> <<QICDIS>>

S: La sociedad limitada

T: <<DSREP>> La sociedad limitada. <<DSREP>>

<<CLMMAN>> Nueva búsqueda, limpiamos. <<DSREP>> Y vamos a por la última pregunta. La última pregunta... <<DSREP>> datos financieros, partidas principales <<CLMMAN>>

S: ¿Puede repetir?

T: <<DSREP>> Datos financieros, partidas principales. <<DSREP>> <<QICSA>> ¿Qué es lo que nos preguntan? <<QICSA>> (.1) (reading) “<<QICIND>> ¿Qué empresas tienen más de diez millones de euros en el patrimonio del dos mil doce? <<QICIND>> ” Entonces ponemos años absolutos. Dos mil doce... <<QICDIS>> <<REA+>> <<+>> ¿Por qué no está el dos mil trece? <<+>> <<REA+>> <<QICDIS>>

S: Porque todavía no ha terminado

T: <<DSREP>> Porque no está terminado todavía el procedimiento. <<DSREP>> Vale. Muy bien. <<QICDIS>> <<FACT->> ¿Qué variable seleccionamos? <<FACT->> <<QICDIS>>

S: Gastos financieros

T: <<QICCON>> ¿Cómorrrr? <<QICCON>> <<QICCON>> ¿Quién ha dicho gastos financieros por ahí? <<QICCON>>

S: ...No, no, era otra cosa



T: Ah, vale. [Si me dices que el pa-] <<QICREP>> ¿Cómo? <<QICREP>>

S: [XXX]

SS: [[overlapping]]

T: A alguien le voy a suspender ya, jeh! No sé quién ha dicho... total de activo. <<QICSA>> ¿Cuál es el patrimonio de una empresa, la riqueza de los socios? <<QICSA>> (..2) En este en este programa se llama fondos propios. Es el patrimonio neto, <<QICCON>> ¿vale? <<QICCON>> Y <<QICDIS>> <<FACT->> <<->> ¿qué hay que poner en el máximo y en el mínimo? <<->> <<FACT->> <<QICDIS>>

S: Diez millones de euros

T: <<QICDIS>> <<FACT->> <<->> ¿Dónde? <<->> <<FACT->> <<QICDIS>>

S: ...En el mínimo

T: <<DSREP>> En el mínimo, <<DSREP>> pero no ponemos diez millones, ponemos diez mil porque está en miles. Y le damos aceptar. <<QICDIS>> <<FACT->> <<->> ¿Cuántas empresas tienen <<DSSR>> más de doc- más de diez mil millones de patrimonio neto? <<DSSR>> <<->> <<FACT->> <<QICDIS>>

S: Doce mil seiscientos trece

T: <<DSREP>> Doce mil seiscientos trece. <<DSREP>> Si pinchamos ahí...nos da la lista de resultados y tenemos todas las empresas, <<QICCON>> ¿vale? <<QICCON>> <<CLMMAT>>

<<CLMMAN>> Pues con esto hemos terminado <<DSRETR>> la... el el una breve introducción, <<DSRETR>> <<DSREST>> porque este programa tiene muchas más- es mucho más versátil. <<DSREST>> Fijaos, <<DSREP>> si vais a la parte de la derecha, a ver escucharme. Si vais a la parte de la derecha, <<DSREP>> tenéis muchísima más información de la que habéis visto, <<QICCON>> ¿vale? <<QICCON>> Tenéis gráficos de distribución, gráficos de barra, <<QICCON>> ¿lo veis? <<QICCON>> Informes del grupo. Hay <<DSRETR>> una una.... <<DSRETR>> Ssshhh (asking for silence) una parte muy importante del programa que es la comparación de la empresa con el sector. Entonces si esa empresa es líder, si esa empresa está por debajo del sector, <<QICCON>> ¿vale? <<QICCON>> Y se pueden hacer análisis de muchos tipos. Por ejemplo, yo he cogido la empresa Seat, S.A. A ver mirar un momento la pantalla. He cogido la empresa Seat, S.A. y he hecho las cuotas de mercado de las distintas empresas que fabrican automóviles en España. <<DSREST>> Y veis el porcentaje de las que... de... Renault España, Ford, Seat, Peugeot, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Te permite comparar la empresa que quieres analizar con las empresas del sector. <<QICCON>> ¿Sí? <<QICCON>> Y puedes hacer un estudio de de diferencias

<<DSREST>> en- de medias, regresiones, <<DSREST>> toda la estadística que podáis imaginar la podéis hacer con el programa. <<QICCON>> ¿Sí? <<QICCON>> Hemos visto muy poco del programa pero bueno, <<DSREST>> es una introduc- una breve introducción <<DSREST>> para luego en el futuro pues <<DSFIL>> eehh <<DSFIL>> aprender a trabajar con los datos. Y con esto <<DSFIL>> eeehhh <<DSFIL>> y un bizcocho, hemos terminado. <<DSFIL>> Eehh <<DSFIL>> guárdenlo en el escritorio y súbanlo al campus virtual, <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> En el... en la... en la tarea que pone seminario dos. <<DSRETR>> <<QICCON>> ¿Sí? <<QICCON>> Bueno pues muchas gracias y buen fin de semana. Tenéis una semana, pero si queréis quitároslo ya, mejor. <<CLMMAN>>

## 9.4.15. Lecture 3: Contabilidad Financiera

Date: February 26<sup>th</sup> 2014

# students attending: 40

**<<CLMMAN>>** T: <<QICREF>> <<FACT->> <<->> <<DSOM>> ¿Tenéis examen hoy o...? <<DSOM>> <<->> <<FACT->> <<QICREF>>

S: No

T: <<QICREF>> <<EXPL+>> <<+>> ¿Y qué pasa con la gente? <<+>> <<EXPL+>> <<QICREF>> (very few students attending the class)

SS: [[XXX]]

T: Ah ¡qué guay! Pues una de las clases más importantes la vamos a dar hoy de todo el curso. Y estamos a la mitad. Fenomenal entonces. <<DSRETR>> Bueno recuerdo- <<DSSR>> el el jueves, <<DSRETR>> no el viernes perdón, <<DSSR>> hablaremos de los grupos, <<QICCON>> ¿vale? <<QICCON>> Ya los tengo terminados, los colgaré espero... hoy, <<QICCON>> ¿vale? <<QICCON>> Hoy o mañana. Como muy tarde mañana, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Colgaré los grupos. <<DSREP>> Entonces, el viernes discutimos en la última parte de la clase discutimos en tema de los grupos y de las empresas <<DSRETR>> que que os ha tocado, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Recordaros eso sí que <<DSRETR>> el el... la semana que viene no estoy aquí, <<DSRETR>> estoy en Finlandia haciendo un <<DSCODE>> *teaching staff mobility*, <<DSCODE>> <<QICCON>> ¿vale? <<QICCON>> Y ya la clase <<DSRETR>> del del cinco de marzo <<DSRETR>> se cambia por la del diecisiete de marzo, <<DSSR>> lunes, cinc- de tres a cinco <<DSSR>> y luego la del viernes siete de marzo se cambia por la del trece de marzo en el aula de informática tres de una a cinco, <<QICCON>> ¿vale? <<QICCON>> Entonces recordaros eso por favor, insistiros en eso porque no quiero <<DSRETR>> que perdamos que perdamos clase, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Y es la única manera que hemos entrado para poder <<DSFIL>> eehhh <<DSFIL>> solucionar el tema, <<QICCON>> ¿vale? <<QICCON>>

S: ¿Lo vas a colgar en el campus?

T: <<QICREP>> ¿El qué? <<QICREP>> perdón

S: Lo que acabas de decir ahora las fechas

T: Vale, las cuelgo en el campus. Vuestra profesora <<DSRETR>> de... de estadística- <<DSRETR>>

S: Sí, también

T: Claro, es que he hecho el cambio con Elena Martínez

S: Pero es el trece y el diecisiete

T: El trece y el diecisiete, claro, por el cinco y el siete, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Solam- es es lo mismo. <<DSREST>> <<DSREP>> Pero bueno, yo lo cuelgo. Yo lo cuelgo allí <<DSREP>> por si hay algún despistao <<DSRETR>> que...que no... que no se acuerda, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>>

Bueno, <<DSRETR>> no hemos terminado el tema... no hemos terminado todavía el tema... tres. <<DSRETR>> Falta la parte de otros documentos de los estados financieros pero me interesa avanzar con este tema y ya <<DSSR>> mañana por la tarde- el viernes por la tarde <<DSSR>> terminamos el tema tres, <<QICCON>> ¿vale? <<QICCON>> Pero me interesa que empecemos con este para poder ir haciendo ejercicios sobre lo que lo que nos va a venir. <<CLMMAN>>

<<CLMSS>> Hasta ahora lo que hemos hecho ha sido ver una pincelada de lo que es <<DSRETR>> la... la contabilidad. <<DSRETR>> Hemos visto cuáles son las reglas de juego de la contabilidad- buenas tardes (students coming in) y <<DSRETR>> y y hemos hemos visto cuál es la meta cuál cuál es el objetivo. <<DSRETR>> Uno no se entrena igual para correr cien metros lisos que para correr un maratón, <<QICCON>> ¿vale? <<QICCON>> Tienes que saber cuál es la longitud, cuál es el la meta, <<QICCON>> ¿no? <<QICCON>> La meta nuestra es en primer curso elaborar un balance y una cuenta de pérdidas y ganancias. Sabemos cuál es la estructura del balance, qué contenido tiene el balance y sabemos qué es la cuenta de pérdidas y ganancias y qué contenido tiene la cuenta de pérdidas y ganancias. <<CLMMAN>> <<DSFIL>> Eehh <<DSFIL>> <<QICCON>> ¿Rebeca? <<QICCON>> Rebeca, <<QRCPR>> ¿puedes dejar el móvil, por favor? <<QRCPR>> Es un cáncer el móvil para vosotros, un cáncer. De verdad, es horroroso. Quitaros el móvil de la cabeza una hora y media, por favor. <<QRCPR>> ¿Lo puedes guardar? <<QRCPR>> Gracias. Lo digo por tu bien ¡eh! No por el mío. A mí me da igual. <<CLMMAN>>

Vale pues lo que vamos a ver hoy entonces es cómo enlazar un hecho contable- la empresa contrata a un trabajador, la empresa paga mobiliario por dos mil. Vamos a ver cómo ese hecho contable lo vamos a meter en el balance de comprobación <<DSREST>> o en la cuenta- en el balance de situación y en la cuenta de pérdidas y ganancias. <<DSREST>>

Tiene dos fases. La primera fase es el tema cuatro, que vamos a ver hoy. El tema cuatro lo que hace es decirnos cómo se registran los hechos contables en los libros contables, <<QICCON>> ¿vale? <<QICCON>> Y luego en el tema cinco lo que vamos a ver es cómo de esos hechos contables registrados en los libros contables pasamos a hacer balance y la cuenta de pérdidas y ganancias que llamamos el cierre del ciclo contable. Por eso es muy importante la sesión de hoy, porque vamos a ver cómo se contabilizan <<DSSR>> las- los hechos contables en los libros contables. <<DSSR>>

Bueno, entonces lo que vamos a ver es el concepto de partida doble. <<DSREP>> Es el tema cuatro. <<DSREP>> Este antes de que se hiciera el dinero, teníamos solamente una corriente monetaria. ¿Os acordáis que al principio de curso yo os decía <<DSFIL>> ehhh <<DSFIL>> <<DSREST>> tú tienes- Laura tiene tomates, <<DSREST>> yo tengo lechuga y los dos queremos hacernos una ensalada de tomate y lechuga pues yo le cambio mis tomates por sus lechugas <<DSRETR>> y y solamente hay una corriente, <<DSRETR>> que es la corriente de bienes, en este caso de productos de alimentación, <<QICCON>> ¿vale? <<QICCON>> <<QICSA>> ¿Qué pasa cuando incluimos el dinero? <<QICSA>> Cuando incluimos el dinero ya hay dos corrientes. Por eso, la contabilidad moderna es lo que llamamos partida doble, que es lo que vamos a ver hoy. Vamos a ver los conceptos de las partidas dobles, vamos a ver los hechos contables, vamos a ver los libros contables, el concepto de cuenta y el concepto de saldo. Luego los criterios de cargo y abono, y por último vamos a ver el cuadro de razonamiento básico, <<QICCON>> ¿vale? <<QICCON>> Y y quiero por favor que estéis concentrados porque hoy, insisto, es muy importante la sesión.

Bueno <<DSRETR>> la la partida doble, <<DSRETR>> que también recibe el nombre este raro de anfisiografía... (Students coming in) A ver si nos centramos. Es <<DSRETR>> una un sistema de llevanza de la contabilidad <<DSRETR>> que no inventó nadie. Hay gente que dice que la partida doble la inventó el fray Luca Pacioli este. Fray Luca Pacioli era un monje del <<DSREST>> siglo catorce italiano que- o del siglo quince italiano que lo que hizo fue contar en libros- en Suma Aritmética, <<DSREST>> que tenéis ahí, contar <<DSFIL>> ehhh <<DSFIL>> lo que hacían los mercaderes que iba a la India <<DSRETR>> con con armando barcos. <<DSRETR>> Armaban un barco, iban a la India, el noble estaba sentado en su sillón y había que controlar <<DSFIL>> ehhh <<DSFIL>> lo que llevaban y lo que traían <<DSRETR>> esos esos mercaderes, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> El... la la importancia de la partida doble <<DSRETR>> es que cada hecho contable tiene dos impactos. Eso es muy importante. <<DSREP>> Cada hecho contable, dos impactos. <<DSREP>> Que no tienen por qué ser en la misma dirección. Ya veremos por qué.

<<DSREST>> Para que podamos... para que para solamente, perdón, solamente podemos contabilizar <<DSSR>> en contabilidad- en los libros contables <<DSSR>> lo que se llaman hechos contables, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> <<QICSA>> ¿Qué características tienen los hechos contables? <<QICSA>> Pues ahí veis (presentation). Puede ser dependiente o no de la empresa... <<DSFIL>> ehhh Miguel, <<DSFIL>> <<QICREF>> <<FACT->> <<+>> ¿me puedes poner un ejemplo...? <<+>> <<FACT->> <<QICREF>> Miguel no, si. <<QICREF>> <<FACT->> <<+>> ¿Me puedes poner un ejemplo...de un hecho que no sea voluntario para la empresa? <<+>> <<FACT->> <<QICREF>>

S: ¿Qué no sea...?

T: <<DSREP>> Voluntario. <<DSREP>> Que la empresa no quiera hacerlo, pero que pase

S: ...La crisis

T: <<DSREP>> La crisis <<DSREP>> @ Concrétalo un poco más

S: ...XXXXX (background noise)

T: Más concreto todavía. Porque esos son hechos económicos, pero no son hechos contables. Fíjate, <<DSSR>> la segunda carácter- la cuarta característica...<<DSSR>>

(Students coming in)

<<CLMMAN>> <<QICRHET>> ¿Saben lo que es llegar tarde a un tren? <<QICRHET>> <<QICRHET>> ¿Saben para qué existen los horarios? <<QICRHET>> Pregunto. <<DSREST>> Porque si ustedes un día llegan- quieren irse... estoy hablando contigo también. <<DSREST>> Si un día quieres ir <<DSRETR>> a... a Sevilla, <<DSRETR>> en AVE y llegas tarde, pierdes el dinero. Hay horarios para cumplirlos señores. <<DSREST>> Y esto no... a mí entre comillas me da igual, <<DSREST>> bueno me molestan, pero me da igual, pero es que cuando lleguen un día a su entrevista de trabajo y lleguen cero coma segundos tarde, van a decir “el siguiente”. Y la universidad es un aprendizaje en todos los sentidos. En forma de escribir un email, en forma de ser puntual, en forma de comportamiento, <<DSOM>> en forma de... <<DSOM>> Y si desde primero no tenéis una actitud adecuada en la universidad, luego eso no se aprende en dos días. Ustedes mismos. Cierro paréntesis. <<CLMMAN>>

Bueno, esos hechos <<DSREST>> no son- no afectan directamente- concretamente a la empresa... <<DSREST>> (Students coming in) Que quiebra un proveedor, bueno puedes tener otro, <<DSOM>> no es un hecho que sea... <<DSOM>> bueno sí es un hecho que no depende de la voluntad de

la empresa. Por ejemplo, un hecho más claro <<DSRETR>> es que se queme un almacén. <<DSRETR>> Se quema un almacén de la empresa y eso no es una voluntad de la empresa, pero <<QICSA>> ¿es un hecho contable? <<QICSA>> Sí. No todos los hechos contables tienen que ser voluntad de la empresa. La empresa quiere comprar una mercadería, la empresa quiere vender un producto, <<DSAB>> la empresa- <<DSAB>> también hay hechos contables que no son voluntad de la empresa. La segunda característica es que tiene que afectar al patrimonio de la empresa. O presente o futuro, pero tiene que hacer una afectación a la riqueza de la empresa, si no hay una afectación a la riqueza de la empresa, no es un hecho contable. La siguiente, que sean significativos, que tengan una cierta relevancia. Esto <<QICSA>> ¿cómo se sabe? <<QICSA>> Pues cuando se está en una empresa, que hechos son significativos y qué hechos no. Si yo soy un fabricante de folios y fabrico miles de millones de folios al año y se pierde uno, <<QICSA>> ¿es un hecho significativo a contabilizar? <<QICSA>> No. Y que afecte de manera directa o concreta. <<CLMSS>> <<CLMMAT>> Fijaos, en la página <<DSFIL>> eeehhh <<DSFIL>> ciento treinta del manual, tenéis un ejercicio para identificar cuáles son hechos contables y cuáles no son hechos contables, <<QICCON>> ¿vale? <<QICCON>> Empezamos por el primero.

<<DSFIL>> Eeehh <<DSFIL>> por aquí adelante, Melisa, <<DSFIL>> eehh <<DSFIL>> <<DSREP>> el primero <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿es un hecho contable o no? <<->> <<FACT->> <<QICDIS>> Léelo por favor

S: (reading) “Una empresa cobra doce mil euros procedentes de la venta de productos”

T: <<QICDIS>> <<FACT->> <<->> ¿Es un hecho contable el que la empresa venda un producto? <<->> <<FACT->> <<QICDIS>> <<DSREP>>

S: Sí

T: <<DSREP>> Sí, <<DSREP>> <<QICSA>> ¿Por qué? <<QICSA>> Porque cumple todas esas características. <<DSFIL>> Eehh <<DSFIL>> está afectado por el patrimonio de la empresa, puede ser o no ser dependiente de la <<DSREST>> voluntad- es voluntad <<DSREST>> en este caso de la empresa, es un hecho significativo y afecta de manera directa y concreta a la empresa.

<<CLMMAN>> <<DSFIL>> Eeehh <<DSFIL>> siguiente Héctor  
<<CLMMAN>>

S: (Reading) “El empresario XXX ochenta mil euros para comprarse un chalet por valor de seiscientos” No

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: ...Porque no afecta

T: <<DSREP>> No afecta a la empresa. <<DSREP>> Afecta al empresario, <<QICCON>> ¿vale? <<QICCON>> Tiene que afectar a la empresa, que como ya sabéis por el primer cuatrimestre, la empresa es una cosa y el empresario es otra, bien distinta. Vale, Corina.

S: (Reading) “XXX subvenciones de la empresa tras una agresiva campaña de publicidad”

T: <<QICDIS>> <<FACT->> <<->> ¿Es un hecho contable? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Afecta de manera directa y concreta a la empresa? <<->> <<FACT->> <<QICDIS>> (.2)

S: ...Pues no

T: No, no afecta al patrimonio de la empresa

S: Pero [pone potenciales]

S: Son [potenciales]

T: Ya pone potenciales, ya pero son clientes potenciales. <<DSREST>> Todavía <<DSRETR>> no han no han- no <<DSRETR>> es un hecho que puedas contabilizar <<DSREST>>

S: ¿Si fueran clientes? Sí

T: Hombre, <<DSREST>> si tú tienes- si aumentas tus clientes, <<DSREST>> tendrás más derecho de cobro

S: [Por eso]

T: [Entonces sí], ahí está la clave, <<QICCON>> ¿vale? <<QICCON>> <<CLMMAN>> <<DSFIL>> Ehhh <<DSFIL>> siguiente, María <<CLMMAN>>

S: (Reading) “Sube el precio de la gasolina en cero coma cero tres euros por litro” No porque es insignificante

T: No es porque sea insignificante, es porque es un hecho económico. Que suba la gasolina es un hecho económico. Será un hecho contable cuando la empresa compre la gasolina para llenar sus camiones. Entonces sí es un hecho contable. Pero el hecho de que de que aumente el precio de cualquier cosa, hasta que la empresa no hace haga un consumo de ese producto, no le afecta a la empresa, no hay que contabilizar un hecho económico general, <<QICCON>> ¿vale? <<QICCON>>

S: XXX

T: No



S: Si es una empresa de... no sé XXX

T: No lo tiene que contabilizar, pero si tú tienes una empresa de mudanzas, tampoco te va a afectar. Te afectará cuando pagues la gasolina, pero no el hecho que suba. Imagínate que sube hoy y mañana baja, <<QICDIS>> <<FACT->> <<->> ¿a ti te afecta si tú vas a comprarlo el viernes la gasolina? <<->> <<FACT->> <<QICDIS>>

S: No

T: <<DSOM>> O sea hasta que tú no hagas un- <<DSOM>> (Students coming in)

S: <<CLMMAN>> (at the door) ¿Se puede? Es que XXX

SS: [[@@@]]

T: Yo también. Adelante. Ya pero que pierde que pierde el tren. <<QICRHET>> ¿Usted también ha perdido el tren? <<QICRHET>> Luego se lo explican. Porque ya no voy a volver a repetir el <<DSREP>> *speech* <<DSREP>> otra vez.

<<DSFIL>> Eeehh <<DSFIL>> siguiente <<CLMMAN>>

S: (Reading) "XXXX" Sí

T: Sí, <<QICDIS>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICDIS>>

S: ...Porque...

T: Afecta a la riqueza de la empresa, está afectando al patrimonio de la empresa. Ponte aquí, campeón (to the student that has just come in) Aquí, en primera fila te quiero ver. Para que estés atento porque hoy es un día súper importante. Bueno, <<DSOM>> pues todos los hechos contables- <<DSOM>> Dime

S: XXX

T: Hombre, si aumentan tus clientes reales significa <<DSSR>> que habr- has hecho ventas reales. <<DSSR>> Si has hecho ventas reales, tendrás que contabilizarlo, <<QICCON>> ¿vale? <<QICCON>> Bueno, pues todos esos hechos contables, que suceden en la empresa, se contabilizan a través de un instrumento que se llama cuenta, <<QICCON>> ¿vale? <<QICCON>> Ahora lo vamos a ver. Bueno y aquí tienen <<DSRETR>> un ejemplo- un un una pregunta <<DSRETR>> que bueno... está relacionada con qué es un hecho contable y qué no es un hecho contable. Luego verán que es mucho más sencillo que lo que les puede parecer ahora discriminar cuál es un hecho contable y qué no es un hecho contable, <<QICCON>> ¿vale? <<QICCON>>

(Time to reply)

¿Cuál crees...? <<CLMMAN>> Tu nombre, perdona, <<QRCPR>> ¿cuál es tu nombre? <<QRCPR>>

S: Susana <<CLMMAN>>

T: Susana, <<QICDIS>> <<FACT->> <<->> ¿cuál es la respuesta correcta? <<->> <<FACT->> <<QICDIS>>

S: ...XX

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: ... No afecta al patrimonio

T: <<DSREP>> Porque no afecta al patrimonio de la empresa. <<DSREP>> Dejarás de pagarle el próximo mes el sueldo, pero el hecho de que lo despidas es un hecho laboral o de la empresa, pero no es un hecho contable, <<QICCON>> ¿vale? <<QICCON>> Muy bien.

Y en relación con todo lo que hemos visto y el hecho contable, <<QICDIS>> <<FACT->> <<->> ¿cuál de estas afirmaciones es la correcta? <<->> <<FACT->> <<QICDIS>>

(Time to reply)

¿Rebeca?

S: Creo que la C pero es que tampoco veo muy bien la diferencia con la D

T: <<QICCON>> ¿La C y la D? <<QICCON>> <<DSRETR>> La la la.... La C <<DSRETR>> tiene truco y es porque te dice que todo hecho contable supone una variación del patrimonio, pero si tú por ejemplo, imagínate que tienes un patrimonio de cien, <<QICCON>> ¿vale? <<QICCON>> Y tú compras una cosa <<DSRETR>> de- por por... diez <<DSRETR>> y la pagas por diez, <<DSREST>> al final la variación- no hay variación de patrimonio, <<DSREST>> o sea, lo que quiero decir es que no todo hecho contable supone una variación del patrimonio contable. La riqueza puede ser la misma si tú <<DSFIL>> ehhh <<DSFIL>> <<DSREST>> tien- compras <<DSREST>> y y pagas al final el activo- imagínate el activo. Vamos a ver el activo. Yo tengo un activo. <<DSRETR>> Yo tengo un activo de... Yo tengo un activo de cien, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Mirar <<DSRETR>> el el los los dos anexos <<DSRETR>> que están colgados en la página web del campus virtual de los anexos de la variación patrimonial, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Que son-es muy resumido. <<DSREST>> Lo tenéis en español y en inglés para que <<DSFIL>> eh <<DSFIL>> uséis los dos términos. Y veréis algo así como esto. <<DSREST>> Yo tengo un activo- esto es mi activo de cien, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Y ahora me voy a comprar un mobiliario que vale veinte. Si mi activo este es

bancos, es cien y paso a comprarme mobiliario que es bancos y que vale cien. Ahora lo que tendré es aquí un mobiliario que vale veinte y <<QICDIS>> <<FACT->> <<->> ¿cuánto tendré en mis bancos si he comprado un mobiliario por veinte y antes tenía cien? <<->> <<FACT->> <<QICDIS>>

S: Ochenta

T: <<DSREP>> Mi mobiliario será ochenta. <<DSREP>> <<QICDIS>> <<FACT->> ¿Ha habido alguna variación patrimonial? <<FACT->> <<QICDIS>>

S: No

T: <<DSFIL>> Mmhh, <<DSFIL>> o sea no todo hecho contable implica un incremento, una variación del patrimonio en líneas generales, <<QICCON>> ¿vale? <<QICCON>> Ese es el truco de esa pregunta. Cuidado con eso. El hecho contable tiene dos afectaciones. Es lo más importante. <<QICCON>> ¿Queda claro? <<QICCON>>

S: XXXX ¿XX o entra o sale dinero?

T: Sí. Ahí sí que habría una variación, por eso, <<DSREST>> pero <<DSRETR>> la pregunta la pregunta <<DSRETR>> la clave de esta pregunta <<DSREST>> es esto “todo hecho contable” no algunos sí y algunos no

S: ...XXXXX

T: Sí. Es algunos hechos contables suponen variación de patrimonio pero otros no. Entonces la clave está aquí. Que no todos

S: XXX

T: No. En la D siempre sucede. Siempre hay dos afectaciones al patrimonio. Siempre.

S: XXX si se tratara de una sola afectación XXX. Yo sólo veo una afectación

T: <<QICREF>> <<DESC->> <<->> ¿Cuál? <<->> <<DESC->> <<QICREF>>

S: ...Pues la entrada o la salida de dinero

T: Ya, pero hay que reconocer el gasto. Por ejemplo <<DSRETR>> si es una si es una <<DSREST>> si es una salida- <<DSRETR>> si es una multa, <<DSREST>> tú tienes un gasto que tienes que reconocer en la cuenta de pérdidas y ganancias y una salida de tesorería. Tienes dos afectaciones. Ahora lo veremos, <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> Es que...es que esto requiere un proceso. <<DSRETR>> Ahora lo vemos. <<CLMMAT>>

<<CLMSS>> <<QICSA>> <<DSRETR>> ¿Dónde se- dónde se registran los hech- los hechos contables? <<DSRETR>> <<QICSA>> En los libros contables.

Tenemos tres libros contables, <<QICCON>> ¿vale? <<QICCON>> Está el diario, el mayor y el libro de inventarios y cuentas anuales. <<DSRETR>> Los los <<DSRETR>> que son obligatorios son el diario y el libro de inventario y cuentas anuales, <<QICCON>> ¿vale? <<QICCON>> El libro mayor lo vamos a hacer. Es útil, pero no es obligatorio por ley, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> <<DSRETR>> Y el... la diferencia...- <<DSRETR>> en los tres está la misma información pero de manera diferente. <<DSREST>> Fijaos, si yo pudiera escribir <<DSRETR>> con con un con las dos manos a la vez, <<DSRETR>> al mismo tiempo, con una mano con la derecha y <<DSRETR>> con otro- con la izquierda <<DSRETR>> y con la derecha escribiera lo mismo tendría que escribir con uno el libro diario y con el otro el libro mayor. Es decir, hay la misma información en el diario y en el mayor, simultáneamente está la misma información, lo que pasa es que puesta de diferente manera, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Pero insisto, si pudiéramos escribir con las dos manos, <<DSREST>> podría- con una mano escribiríamos el diario y con la otra mano escribiríamos el mayor. <<DSREP>> <<DSREST>> En el libro de inventarios y cuentas anuales que veremos en el tema cinco, lo que se hace es recoger el balance de cuentas de pérdidas y ganancias. Se parte de un balance de comprobación, ya veremos qué es eso en el tema cinco y de ahí sacaremos las cuentas... <<DSFIL>> eehh <<DSFIL>> las cuentas anuales. El libro diario, como dice su nombre, es día a día o sea que de manera cronológica me va contando qué he hecho el veinticuatro de febrero del dos mil catorce pues todas las cosas que he hecho <<DSRETR>> se se recogen en el diario. <<DSRETR>> Desde el uno de enero normalmente hasta el treinta y uno de diciembre si seguimos el año natural. La ley lo que dice son doce meses consecutivos, <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> En el en el programa informático, <<DSRETR>> ya lo veremos luego cuando vayamos al seminario, <<DSFIL>> eehh <<DSFIL>> sólo vamos a contabilizar una vez <<DSRETR>> la la el hecho contable. <<DSRETR>> Vamos a meterlo en el diario y luego ya automáticamente pasa al mayor. Pero en clase para empezar <<DSRETR>> a a entender el proceso, <<DSRETR>> lo vamos a hacer en dos hojas. O sea que os recomiendo que cada ejercicio lo hagan en dos hojas independientes. En una vamos a hacer el diario, y en otra vamos a hacer el mayor como voy a explicar...

Fijaos, <<DSREST>> el libro diario tiene esta estruct- <<DSFIL>> eeehh <<DSFIL>> el libro diario contiene hechos contables <<DSREST>> y a cada hecho contable le voy a llamar asiento, <<QICCON>> ¿vale? <<QICCON>> El asiento no es la silla en contabilidad. El asiento, que ese es un problema con la terminología que tenemos en español, el asiento es cada una de las anotaciones del diario, <<QICCON>> ¿vale? <<QICCON>> A eso le llamamos asiento. Y hay dos formatos: el formato tradicional, que es este, y el formato informatizado o americano que también se llama, que es este. En clase vamos a seguir el formato tradicional y luego entenderán por qué, <<QICCON>> ¿vale?

<<QICCON>> Porque el movimiento de las partidas se ve mejor. Pero en el aula de informática vamos a hacer este. Me da igual uno que otro. Tenéis que saber usar los dos formatos. <<QICSA>> ¿Cuál es el formato que vamos a utilizar en clase? <<QICSA>> (writing on the b/b) Si esta es mi hoja del diario, <<DSREST>> yo voy a poner- en la parte de arriba de la hoja voy a poner diario, libro diario, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Voy a poner libro diario, y voy a hacer cinco columnas, <<QICCON>> ¿vale? <<QICCON>> En la primera columna voy a poner el número del asiento o la fecha. Si tengo fecha, pongo la fecha. Si tengo el número del asiento, el uno, el dos, el tres, pues pongo uno, dos, tres, <<QICCON>> ¿vale? <<QICCON>> <<DSSR>> Luego voy a poner la anotación del debe. ¡Ay, anotación! Perdón, la cuantía... huy, la cuantía del debe. <<DSSR>> Luego voy a poner la cuenta del debe. Luego voy a poner la cuenta del haber y luego voy a poner la cuantía del haber, <<QICCON>> ¿vale? <<QICCON>> Esta es la estructura del diario que vamos a exigir, que vamos <<DSRETR>> a a plantear <<DSRETR>> en contabilidad, <<QICCON>> ¿vale? <<QICCON>> Por ejemplo, voy a hacer un... dime... <<DSFIL>> eehh <<DSFIL>> <<QRCPR>> <<CLMMAN>> ¿tu nombre? <<QRCPR>> El de rojo, sí

S: Jorge <<CLMMAN>>

T: Jorge, <<DSREP>> dime un asiento contable (..2) Dime un hecho contable (..2) <<DSREP>> La empresa...

S: La empresa compra...

T: <<DSREP>> Compra...<<DSREP>>

S: ...Yo que sé un mueble

T: <<DSREP>> Un mueble. <<DSREP>> Muy original. <<QICREF>> <<FACT->> <<->> ¿Cuánto vale el mueble? <<->> <<FACT->> <<QICREF>>

S: ...Tres mil euros

T: <<QICREP>> ¿Perdón? <<QICREP>>

S: ...Tres mil euros

T: Bueno, la empresa compra un mueble pues a día de hoy que es veintiséis, <<QICCON>> ¿no? <<QICCON>> Veintiséis del dos del dos mil catorce yo pondría <<DSRETR>> este... <<DSREST>> este asiento- este hecho contable. <<DSRETR>> <<DSREST>> Tres mil, mobiliario, si lo pago por bancos, tres mil. Esto sería un asiento contable y se leería así: tres mil, mobiliario, A, antes se ponía una A aquí, A, mobiliario, A, bancos, tres mil, <<QICCON>> ¿vale? <<QICCON>> En el programa informático, para no tener que ir tecleando las cuentas, el nombre de la cuenta, lo que le pongo es un

código. Luego veremos el tema de los códigos en el programa informático. Esto tiene un código y esto tiene un código. <<QICSA>> ¿Para qué? <<QICSA>> Para que todas las empresas lleven el mismo código y sea luego mucho más sencillo elaborar el balance... Patricia, <<DSCODE>> *please*. <<DSCODE>> Me siento como los ciudadanos cuando los políticos les hablan, pues igual. Como si nos trataran como si fuéramos tontos. Uuufff ¡qué paciencia, Dios! Bueno, pues ese sería la estructura del formato del diario, <<QICCON>> ¿vale? <<QICCON>> Yo pondría la cuantía, la cuantía del debe, la cuantía del haber y la y la cuantía del debe y la cuantía del haber.

<<QICSA>> ¿Cómo vamos a hacer el mayor? <<QICSA>> Fijaos, la estructura del mayor va a ser así. Vamos a coger otra hoja y en otra hoja <<DSRETR>> vamos a dividir- vamos a dividir el folio en cuatro partes. <<DSRETR>> Siempre lo vamos a hacer igual. Vamos a coger el folio, <<DSOM>> y vamos a poner... <<DSOM>> Vamos a poner aquí mayor, y voy a dividir el folio así en cuatro partes, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Y aquí lo que voy a hacer es ir poniendo... porque- mientras que en el diario cada una de las <<DSRETR>> par- de las- de los hechos contables <<DSRETR>> les llamamos asiento, en el mayor, a cada uno de los elementos que lo conforman le llamamos cuenta, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Esto, esta T mayúscula, es una T mayúscula, le llamamos cuenta, <<QICCON>> ¿vale? <<QICCON>> Y cada cuenta recoge un hecho contable, un elemento del hecho contable. Fijaos, <<QICRHET>> ¿cómo vamos a estructurar esto? <<QICRHET>> Luego lo entenderán porque ahora mismo, tienen que confiar en mí, <<QICCON>> ¿vale? <<QICCON>> Pero luego en el tema cinco verán lo fácil que resulta esta estructura, <<QICCON>> ¿vale? <<QICCON>> No es obligatorio, insisto, cada uno puede hacerlo como le de la gana, pero esto les va a facilitar luego el cierre.

En la parte de arriba <<DSRETR>> del del mayor. <<DSRETR>> Esta parte de arriba del mayor, vamos a poner lo que llamamos <<DSSR>> las cuentas temporales. Huy, las cuentas permanentes. Cuentas permanentes. <<DSSR>> De aquí, de aquí para arriba, vamos a poner cuentas permanentes. Y de aquí para abajo, del centro para abajo, vamos a poner lo que llamamos cuentas temporales. Y alguno de ustedes, no sé si alguno, se preguntará “<<QICIND>> ¿y cuáles son las cuentas permanentes? <<QICIND>> ”

S: Las del activo no pasivo

T: Las del balance de situación en general. Todas las cuentas del balance de situación, bueno es el intento, son cuentas permanentes. <<QICSA>> ¿Por qué le llamamos cuentas permanentes a las cuentas del balance? <<QICSA>> Porque son cuentas que permanecen un año, otro año, otro año, otro año. Yo al cierre del ejercicio tengo mil euros en mi cuenta corriente, al día siguiente <<QICSA>> <<DSREST>> ¿cuántos años- cuánto dinero voy a tener el mi

cuenta corriente? <<DSREST>> <<QICSA>> Mil, también. Si un año antes del cierre el treinta y uno de diciembre me voy a tomarme las uvas a la Puerta del Sol y tengo dos camiones que valen cincuenta mil euros. El día uno de enero <<DSREST>> después de- aunque me duela un poco la cabeza, un poco por el chispe, tendré también dos camiones que valen cincuenta mil euros, <<DSREST>> <<QICCON>> ¿no? <<QICCON>> <<DSRETR>> Las las cuentas <<DSRETR>> permanecen en la empresa, por eso se llaman cuentas permanentes. Las cuentas permanentes son las del balance de situación, activos, pasivos y patrimonios netos. <<QICSA>> ¿A qué llamamos cuentas temporales? <<QICSA>> A las cuentas de la cuenta de pérdidas y ganancias. A los ingresos y a los gastos. <<QICSA>> ¿Por qué son temporales? <<QICSA>> Porque <<QICSA>> ¿ustedes creen que un año yo voy a tener exactamente los mismos ingresos que al año siguiente? <<QICSA>> No tiene porqué. Un año puedo tener un ingreso más por ventas, otro año más ingresos <<DSRETR>> por por financieros, <<DSRETR>> otro año más gastos de personal, otro año menos... Entonces las cuentas temporales son las cuentas que están sólo un período en mi empresa. Y son ingresos y gastos. <<QICCON>> ¿Sí? <<QICCON>>

En la parte de la izquierda. En esta parte de aquí, voy a tener las cuentas que tienen <<DSFIL>> eehh <<DSFIL>> saldo deudor. Ahora veremos qué es eso. En esta parte de aquí, <<DSREST>> de la izquierda, del centro, del centro a la izquierda <<DSREST>> tenemos que tener todas las cuentas que tengan saldo deudor y se presenta así: s y d minúscula, <<QICCON>> ¿vale? <<QICCON>> Y en la parte <<DSRETR>> del- del centro a la derecha, <<DSRETR>> hay que escribir todas las cuentas que tienen saldo acreedor. Quiero decir, en esta parte de aquí voy a tener todas las cuentas del balance de situación. Ojo, <<DSSR>> estoy diciendo- no estoy diciendo activos <<DSSR>> ¡eh! Estoy diciendo todas las cuentas del <<DSSR>> balance de compr- de situación <<DSSR>> que tengan saldo deudor. En esta en esta parte de aquí hay que tener todas las cuentas de la cuenta de pérdidas y ganancias que tengan saldo deudor. En esta parte voy a tener todas las cuentas que sean del balance de situación que tengan saldo acreedor. Y en esta parte de aquí las cuentas que tengan saldo acreedor de la cuenta de pérdidas y ganancias. <<QICCON>> ¿Sí? <<QICCON>>

Bueno, entonces, <<QICDIS>> <<FACT->> <<->> ¿cuál de estos no es obligatorio? <<->> <<FACT->> <<QICDIS>> Lo he dicho ya. Ya lo he dicho sí. Una pregunta mientras piensan esta. <<DSFIL>> Eehh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> ¿se puede ver el diario de una empresa? <<->> <<FACT->> <<QICDIS>>

S: Sí

S: Sí

T: <<QICDIS>> <<FACT->> <<->> ¿Es público? <<->> <<FACT->> <<QICDIS>>

S: XXXX

SS: [[XXX]]

T: El diario

S:... Pues ya está, el diario

T: <<QICDIS>> <<FACT->> <<->> ¿Es lo mismo el diario que los estados financieros? <<->> <<FACT->> <<QICDIS>>

S: ¡Ah no, esa es la memoria!

T: <<QICDIS>> <<FACT->> ¿El diario es público? <<FACT->> <<QICDIS>>

S: No

T: <<DSREP>> No. <<DSREP>> El diario no es público. Cada empresa tiene su diario y lo que sí es público es el resultado que sale diario que es las cuentas anuales, <<QICCON>> ¿vale? <<QICCON>> Hay un caso en el que sí que puede ser público el diario. <<QICREF>> <<FACT->> <<->> ¿Leen la prensa? <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> ¿Económica o la prensa en general? <<->> <<FACT->> <<QICREF>> Pues deberían. <<DSREST>> Si son- si quieren gestionar empresas <<DSREST>> y saber algo de economía, deberían leer la prensa normalmente. <<DSREST>> Pues <<DSRETR>> la la... <<DSRETR>> ha salido una noticia hace poco de una empresa que el juez ha dicho que se vea el diario, <<DSREST>> que se descalifique el diario, que sea público para ayudar a la investigación. Entonces él puede acceder al diario, los auditores, para controlar la empresa y el juez si lo estima oportuno. O sea que puede ser público por decisión judicial. Sino el diario es secreto, <<QICCON>> ¿vale? <<QICCON>> Lo que no es secreto son los resultados <<DSRETR>> del... del diario. <<DSRETR>>

Bueno, pues la respuesta correcta es el mayor. Es el documento <<DSSR>> que es, que no es <<DSFIL>> eehh <<DSFIL>> obligatorio. <<DSSR>>

Fijaos, <<DSOM>> cada cuenta, cada T que yo represento... <<DSOM>> lo que la empresa tiene, cada elemento patrimonial que la empresa tiene, siempre tiene esta estructura. Fijaos, es una T mayúscula como hemos dicho antes y aquí arriba le ponemos el nombre de la cuenta: bancos, mobiliario, deudas a largo plazo, <<DSFIL>> eehh <<DSFIL>> <<DSFIL>> edific- construcciones, <<DSFIL>> <<DSFIL>> eehh <<DSFIL>> gastos de personal, ventas, lo que sea, <<QICCON>> ¿vale? <<QICCON>> A la parte de la izquierda, <<QICDIS>> <<FACT->> <<->> ¿sabéis cómo se llama, Patricia? <<->> <<FACT->> <<QICDIS>> Está hoy totalmente despistada... A la parte de la izquierda le vamos a llamar zipi y a la de la derecha, le vamos a llamar zape. Porque me da



igual cómo se llamen la derecha y la izquierda. Fijaos, <<DSREST>> uno del-casi <<DSRETR>> el el el treinta por cierto <<DSRETR>> de los suspensos en contabilidad se debe a que confunden el debe y el haber, <<DSREST>> que es como realmente se llama, porque creen que debe es que deben y haber es que hay. Os voy a contar un chiste. Soy muy mala contando chistes pero os voy a contar un chiste, voy a hacer un esfuerzo por contar un chiste. Esto era un señor mayor que va a la ventanilla del banco y le dice a la señorita: “señorita” Se acerca así a la ventanilla porque tiene que mirar por el agujero de la ventanilla. “Señorita, <<DSOM>> quiero que me informe de...” <<DSOM>> Y le dice la señorita: “sí bien, buenos días, <<QICIND>> ¿qué le pasa? <<QICIND>> ” Y dice: “porque tengo problemas con la pensión” Y dice, y dice la señorita: “bueno, pero <<QICIND>> ¿qué problemas tiene? <<QICIND>> ” Y dice: “pues que no tengo ningún duro y aquí pone debe haber debe haber”

SS: [[ @ @ @ ]]

T: Gracias por reírse, sé que los cuento muy mal. Pero la historia es que aquí <<DSREST>> no pone- debe y haber no significan nada. <<DSREST>> <<DSREST>> Simplemente es una traducción que se hizo en el siglo <<DSAPP>> tropocientos- <<DSAPP>> hace muchos años se hizo una traducción de algo en el pasado <<DSREST>> que sí que significaba debe en la izquierda y haber en la derecha, pero hoy por hoy no significa nada. Debe es izquierda y haber es derecha. Para acordaros lo contrario a la a la mano. El debe en vez de ser la derecha, es la izquierda, <<QICCON>> ¿vale? <<QICCON>>

(Students talking)

T: El debe empieza por D de derecha, pues es al contrario

S: ¡Ah vale!

T: <<QRCAS>> ¿Ustedes no le llevan siempre la contraria a vuestros padres? <<QRCAS>> Pues eso es igual. <<DSREST>> En las cuentas anuales las cuentas de- el nombre de las cuentas es igual. <<DSREST>> Lo contrario, <<QICCON>> ¿vale? <<QICCON>> Dicen “no bebas”, bebe, “no conduzcas”, conduce. Pues igual. El debe es la parte de la izquierda de la cuenta y el haber es la parte derecha de la cuenta. Para no liarnos le vamos a llamar D y le vamos a llamar H, <<QICCON>> ¿vale? <<QICCON>> Porque no significan nada. Insisto en esto, de verdad. <<DSREP>> Lo mismo que llamamos zipi, zape, H, J, P, K, es que me da igual. Lo único que tienen que saber es que una cosa es la izquierda y otra cosa es la derecha. <<DSREP>> Y yo tengo problemas de lateralidad o sea que hoy tengo que estar muy concentrada, <<QICCON>> ¿vale? <<QICCON>> Cuando se anota <<DSRETR>> una una cuantía <<DSRETR>> en la parte de la izquierda, a eso le llamo cargo, <<QICCON>> ¿vale? <<QICCON>> <<QICSA>> ¿Por qué? <<QICSA>> Pues

porque es así. Y si hago una anotación, una cuantía en la parte de la derecha, a eso le llamo abono. Acuérdense de que abonar es con A y B pero sin H, <<QICCON>> ¿vale? <<QICCON>> El abono es la parte del haber y el cargo que no sé cómo... lo contrario en la parte de la izquierda, <<QICCON>> ¿vale? <<QICCON>> Y la teoría del cargo y del abono, lo que me dice es dónde se anota cada cosa dependiendo del tipo de cuenta que tengamos. Por eso es súper importante qué cuentas de activo, qué cuentas de pasivo, qué cuentas de ingreso, qué cuentas de gasto. <<DSOM>> Porque si no sabemos a qué cuenta pertenece cada una de ellas-... <<DSOM>> <<CLMMAN>> <<QRCPR>> ¿Te puedes ir, por favor? <<QRCPR>> Me estás molestando

S: ¿Sí?

T: <<DSREP>> Sí. <<DSREP>> Y a ver quién es el próximo. Con la que está cayendo fuera, Dios. Con la que está cayendo. Y que sean tan inmaduros (sigh). Seguimos. <<CLMMAN>> Entonces, <<QICSA>> ¿cómo se reflejan las cuentas? <<QICSA>> Fijaos, las cuentas de riqueza son cuentas de activo, cuentas de pasivo y cuentas de patrimonio y esas son las que van al balance de situación. Y las cuentas de renta, de la variación de la riqueza, se recogen en cuentas de ingreso y en cuentas de gastos y van a la cuenta de pérdidas y ganancias. <<DSREST>> Este- algo parecido a esto <<DSREST>> es el cuadro de cuentas del plan general de contabilidad, <<QICCON>> ¿vale? <<QICCON>> Que vamos a referenciar aquí pero que no nos tenemos que aprender ni lo vamos a usar en clase, <<DSREST>> simplemente el...- si que quiero que lo traigan para el seminario cuatro <<DSREST>> <<DSRETR>> de... <<DSFIL>> eehh <<DSFIL>> de... del aula de informática. <<DSRETR>> Vamos a llevar la contabilidad informatizada de los hechos contables, <<QICCON>> ¿vale? <<QICCON>> <<QICSA>> ¿Qué recoge <<DSRETR>> esta- este cuadro? <<DSRETR>> <<QICSA>> Todos los eventos que se recogen en una empresa están en este cuadro de ventas, <<QICCON>> ¿vale? <<QICCON>> En letras mayúsculas y fosforito, por favor, lo que voy a decir ahora. No existen saldos negativos en una cuenta. El saldo es la diferencia entre la cuantía de la derecha y la cuantía de la izquierda en una cuenta. Por ejemplo, si yo tengo esta cuenta: bancos, aquí está zipi y aquí está zape, y yo tengo estas anotaciones. Tengo primero mil euros, <<DSRETR>> luego luego <<DSRETR>> he ingresao dos cientos, luego he pagado dos cientos, he vuelto a pagar cien, he vuelto a pagar otros cien, he vuelto a pagar cincuenta, <<QICCON>> ¿vale? <<QICCON>> (to herself) dos, tres, cuatro... El saldo se pone al final <<DSRETR>> de la... de la cola de la T, <<DSRETR>> <<DSREP>> al final de la T. <<DSREP>> En el rabo de la T se pone una S mayúscula, <<QICCON>> ¿vale? <<QICCON>> Y ese saldo es la diferencia entre lo que suman las cuantías del debe y lo que suman las cuantías del haber. El debe me suma mil dos cientos, el haber me suma novecientos. <<QICDIS>> <<FACT->> <<->> ¿Cuál es el saldo de esta cuenta? <<->> <<FACT->> <<QICDIS>>

S: Trescientos

T: <<DSREP>> Trescientos. <<DSREP>> <<DSREP>> No hay partidas negativas. <<DSREP>> Otro caso. Tengo una cuenta aquí que le llamo capital y la empresa ha tenido un capital de cien mil y <<DSREST>> luego ha ingresado- ha hecho una extensión de capital <<DSREST>> de otros cincuenta mil. <<QICSA>> ¿Cuál es el saldo de esta cuenta? <<QICSA>> Ciento cincuenta mil. Ahora alguna diferencia hay entre esta cuenta y entre el saldo de esta cuenta y el saldo de esta cuenta, <<QICCON>> ¿no? <<QICCON>> Porque en esta cuenta, <<QICDIS>> <<FACT->> <<->> ¿quién puede? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿el zipi o el zape? <<->> <<FACT->> <<QICDIS>>

S: Zipi

T: La D le puede a la H, <<QICCON>> ¿no? <<QICCON>> Entonces cuando la D le puede a la H, le llamamos saldo deudor y le ponemos una d minúscula, <<QICCON>> ¿vale? <<QICCON>> Ya eso me está diciendo que la cuantía del debe es mayor que la cuantía del haber. Cuando es al revés, cuando el haber el zape le puede al zipi. Cuando el haber le puede al debe, la H le puede a la D, <<DSSR>> la suma de las cuantías del debe- de la derecha, perdón, <<DSSR>> son mayores que la cuantía de la suma de la izquierda, <<DSREST>> entonces le llamo- llamamos saldo acreedor. <<DSREST>> No me pongan H, <<QICCON>> ¿vale? <<QICCON>> Porque hay gente que me pone acreedor con H. Saldo acreedor: ciento cincuenta mil. Porque el haber le puede al debe. <<QICCON>> ¿Sí? <<QICCON>> Puede darse el caso, por ejemplo, de que yo tenga unos clientes por diez mil y esos clientes me paguen. Yo cobre de los clientes, entonces esos diez mil se van al otro lado. <<QICDIS>> <<META+>> <<+>> ¿Qué significaría eso? <<+>> <<META+>> <<QICDIS>> <<QICSA>> ¿Qué qué saldo tiene esta cuenta? <<QICSA>> Saldo cero. Se puede poner saldo cero así o se puede poner así. <<DSRETR>> Se dice que esa- se dice que esa cuenta <<DSRETR>> está saldada o cerrada porque el saldo es nulo, <<QICCON>> ¿vale? <<QICCON>> Cuando el saldo es nulo, <<DSRETR>> cuando el saldo es- el saldo es cero, <<DSRETR>> se le pone esas dos rayitas <<DSRETR>> en en la cola de la T, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Entonces estamos diciendo que es saldo cero. <<QICCON>> ¿Sí? <<QICCON>> Entonces cuando a ustedes les digan se cargan cincuenta euros a bancos, <<QICDIS>> <<META+>> <<+>> ¿qué estamos diciendo? <<+>> <<META+>> <<QICDIS>> <<QICSA>> ¿Qué? <<QICSA>> Se hace una anotación en bancos. <<QICSA>> ¿En dónde? <<QICSA>> Yo tengo bancos aquí y dicen “se hace un cargo en bancos por cincuenta” En el debe. Se hace un abono de diez en bancos en el haber. Eso es lo que significa cargar y abonar. Abonar no es echar <<DSFIL>> eehh <<DSFIL>> abono al césped en contabilidad. Abonar significa hacer una anotación en la parte de la derecha de una cuenta, <<QICCON>> ¿vale?

<<QICCON>> Fijaos la terminología. Como estamos usando la terminología que no es vulgar sino la terminología que es puramente contable.

Aquí tenéis otro ejemplo. Fijaos, aquí yo tengo- <<QICREP>> ¿perdón?  
<<QICREP>>

S: ¿Da igual ponerlo a un lado o a otro?

T: No, el saldo nulo significa que las cuantías de los dos lados es la misma

S: ...Pero, ¿no pones a la izquierda el saldo deudor y a la derecha el saldo acreedor?

T: <<DSOM>> No puedes poner... <<DSOM>> La cuenta sólo tiene un único saldo. Un único saldo que es la diferencia de lo que suma el debe y lo que suma el haber. <<DSOM>> Entonces...<<DSOM>>

S: ...Entonces, si tú tienes un saldo nulo, ¿dónde lo pones en [saldo deudor] o en-?

T: [Hago así] El saldo siempre se pone abajo en <<DSRETR>> de la de la de la de la T. <<DSRETR>> No se pone en un lao o en otro, se pone en el medio. Y se pone que es saldo cero. Se puede poner así que es saldo cero, o se puede poner esto

S: ...Y ¿Por qué lo pones en el lado del saldo deudor?

T: No lo pongo en el lado del saldo deudor, lo pongo debajo de la raya

S: ...No en el [cuadrante]

S: [En el cuadrante]

T: ¡Ah! ¿el cero?

S: ...Sí. ¿Da igual un sitio que otro?

T: ¡Ah! No, no da igual. Ahora veremos por qué

S: ¿Siempre en el medio?

T: No, ahora veremos por qué. No te lo puedo decir todavía. Bueno, entonces tenemos la cuenta caja de dinero líquido. Tenemos un valor inicial de cien, un cobro de cuatrocientos y un pago de doscientos. Entonces el saldo, que se pone abajo, es la diferencia entre lo que suma el debe y lo que suma el haber. Que eso nos da un saldo de trescientos. <<DSREP>> Insisto con el hecho de que no puede haber saldos negativos. <<DSREP>> O el saldo es deudor o el saldo es acreedor o es saldo cero, <<DSREP>> pero saldo negativo no puede haber, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> Eso es un error muy grave.

Bueno, entonces, <<QICDIS>> <<FACT->> <<->> ¿qué saldo tiene esa cuenta? <<->> <<FACT->> <<QICDIS>>

(Time to reply with remotes)

Bueno <<DSREST>> <<DSRETR>> la.... La... <<DSRETR>> este es muy sencillo. La... el saldo es saldo deudor por cien. <<DSREST>> Porque yo hago la diferencia entre el debe y el haber. Puede el debe al haber, pues es saldo deudor por la diferencia que es cien, <<QICCON>> ¿vale? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Qué saldo tiene esta cuenta? <<->> <<FACT->> <<QICDIS>>

(Time to reply)

Sencillo porque lo hemos hecho antes. Saldo deudor por la diferencia. <<DSSR>> Cincuenta, perdón, quinientos menos doscientos nos da saldo deudor de trescientos. <<DSSR>>

<<QICSA>> <<DSRETR>> ¿Por qué unas unas partidas nacen por un lado y otras partidas nacen por otro? <<DSRETR>> <<QICSA>> Para que se cumpla la ecuación fundamental del patrimonio, es decir, que si seguimos las reglas que dicen el cargo y el abono, siempre va a coincidir que el activo sea igual al pasivo más el patrimonio neto, <<QICCON>> ¿vale? <<QICCON>> Eso no está así que lo digo yo, sino que si cumples eso, si cumples lo que vamos a ver ahora, las reglas del cargo y el abono, siempre se va a cumplir la ecuación del patrimonio, <<DSREST>> siempre el activo debe iguar- debe dar iguala al pasivo más el patrimonio neto. <<DSREST>>

Fijaos, <<DSREP>> sólo con aprenderse, sólo con aprenderse, <<DSREP>> esto ya es las rebajas, hay cinco elementos, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Cinco, cinco elementos <<DSREP>> de las cuentas anuales: activo, pasivo, patrimonio neto, ingreso y gasto. <<DSREST>> Sólo con aprenderse uno, ya te- ya puedes saberte el resto. <<DSREST>> Y el razonamiento es el siguiente. Fijaos, las cuentas de activo nacen por el debe. Inicio en el debe, aumentan por el debe y disminuyen por el haber. Con saberme que nacen por el debe, las cuentas de activo, <<DSRETR>> ya me ya se me todo lo demás. <<DSRETR>> Nace por el debe las cuentas de activo, el problema es saber qué qué es de activo ahora. Porque si liamos, y una cuenta de activo decimos que es pasivo, la hemos liao, <<QICCON>> ¿vale? <<QICCON>> Entonces hay que tener muy claro qué es cada partida. La primera es la cuenta de activo hemos dicho. Fijaos, todas las cuentas, y ahí te respondo a tu pregunta, todas las cuentas que sean de activo tienen que tener saldo deudor o cero. Salvo una. Que es la excepción, que es bancos. Porque bancos puede ser negativo, puede tener una cuenta bancaria negativa, <<QICCON>> ¿vale? <<QICCON>> Tendrá saldo acreedor, pero aún así lo podremos a este lado, arriba a este lado, <<QICCON>> ¿vale? <<QICCON>>

<<DSREP>> Todas las cuentas de activo tienen saldo deudor o cero.  
 <<DSREP>> Imaginaos que yo compro un camión. Yo pongo aquí: elementos de transporte. Si lo compro, si compro un camión que vale treinta mil euros,  
 <<QICDIS>> <<FACT->> <<->> <<DSREP>> ¿dónde estará? <<->> <<FACT->>  
 <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Dónde figurará? <<DSREP>> <<->> <<FACT->> <<QICDIS>>

S: En el debe

S: En debe y en haber, ¿no?

T: Pero <<QICDIS>> <<FACT->> <<->> ¿en dónde? <<->> <<FACT->>  
 <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿En el debe o en el haber? <<->>  
 <<FACT->> <<QICDIS>> Tienes <<DSCODE>> *fifty fifty* <<DSCODE>> de opciones

S: ...XXXXX o algo así, ¿no?

T: Tendrás un incremento en la cuenta de elementos de transporte por treinta mil, <<QICCON>> ¿sí? <<QICCON>> Ahora, vendo ese elemento de transporte

S: En el haber

T: Uuff. <<DSRETR>> Vende- vendo ese elemento de transporte-  
 <<DSRETR>> Patricia, vete fuera por favor

S: He sido yo el que estaba hablando

T: No ya, pero es que lleva <<DSREP>> todo el rato. Todo el rato. Todo el rato.  
 <<DSREP>> Y a la siguiente vas tú. Como niños pequeños, igual. Estamos aquí- bueno, dejo el discurso.

Treinta mil elementos de transporte. Ahora hoy, a día de hoy, tengo un elemento de transporte por treinta mil y lo vendo hoy. Por los motivos que sean, lo vendo. <<QICDIS>> <<FACT->> <<->> ¿Qué saldo tengo que tener si lo he vendido? <<->> <<FACT->> <<QICDIS>>

S: Cero

T: <<DSREP>> Cero. <<DSREP>> Para que tenga saldo cero aquí, tengo que hacer, <<QICSA>> ¿qué? <<QICSA>> (..1) Una anotación en el haber.  
 <<QICCON>> ¿Sí? <<QICCON>> <<QICSA>> ¿Qué significaría que yo pusiera aquí cuarenta mil? <<QICSA>> (..2) No tiene ningún sentido. No puede

S: Lo compras por XXX

T: Ya pues tendrás un beneficio de diez mil, pero el elemento de transporte lo tienes por saldo cero. O sea que aquí la única anotación que puedes hacer es por treinta

S: Y con los beneficios ¿qué haces?

T: En otra cuenta, ya lo veremos luego. Pero si el elemento de transporte lo tenía por treinta mil, y ya no tengo el elemento de transporte, lo tengo que dar de baja por la cantidad que lo compré. Para que mi saldo quede cero. Pero no lo puedo anotar, Adrián, no lo puedo anotar ni mayor ni tampoco menor, es decir, si yo tengo un camión por treinta mil y lo vendo por veinte mil, no puedo poner aquí veinte mil. <<QICSA>> ¿Por qué? <<QICSA>> Porque eso significaría que tengo un saldo de diez mil. <<QICSA>> ¿Es cierto que tengo un saldo de diez mil en camiones si no tengo el camión? <<QICSA>> <<QICRHET>> ¿Qué tengo una rueda y la chasis o qué? <<QICRHET>> Pues no. Porque he vendido el camión. Entonces, el momento que vendo el camión, el saldo tiene que ser cero, <<QICCON>> ¿sí? <<QICCON>> <<QICCON>> ¿Me siguen? <<QICCON>>

S: Sí

T: Fijaos, cuando ponemos el balance de situación, en un lao ponemos el activo y en el otro lao ponemos el pasivo y el patrimonio neto, <<QICCON>> ¿sí? <<QICCON>> <<DSSR>> Pues el activo funciona, perdón, el activo y el patrimonio neto funcionan al lao contrario del activo. <<DSSR>> O sea que si el activo nace por el debe, el pasivo nace por el haber. Al contrario, funcionan al contrario, son opuestos. Acuérdense que <<DSSR>> en el activo, perdón, en el- jolín, en el balance <<DSSR>> tenemos activos a un lado y pasivos y patrimonio neto a otro. <<DSREP>> Entonces si el activo nace por el debe, el pasivo nace por el lado contrario, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> <<DSFIL>> Eehhh <<DSFIL>> funciona en el debe y en el haber, si aumenta va al haber y si disminuye va al debe y siempre el haber tiene que ser mayor que el debe. O cero, <<QICCON>> ¿vale? <<QICCON>> Esa es la restricción. Y fijaos, los gastos... <<QICSA>> ¿qué diferencia hay entre un gasto y un activo? <<QICSA>> <<QICRET>> <<DSREST>> ¿Se acuerdan que veíamos un día- que decíamos un día <<DSREST>> que los activos y los gastos son muy parecidos? <<QICRET>> <<DSSR>> Los activos son- los gastos, perdón, son consumos de activo. <<DSSR>> Cuando yo consumo una electricidad es el consumo de la luz que es un activo para mi empresa. Pero como lo estoy consumiendo, lo estoy gastando, eso es un gasto, <<QICCON>> ¿vale? <<QICCON>> Pues el gasto funciona exactamente igual que los activos. Nacen por el debe, pero <<QICSA>> ¿qué significaría tener un no gasto? <<QICSA>> (..2) Un ingreso. <<DSSR>> Entonces los activos y los- perdón los gastos y los ingresos no tienen funcionamiento bilateral. <<DSSR>> Los gastos solamente se anotan en el debe, y los ingresos al lao contrario, en el haber. <<QICCON>> ¿Sí? <<QICCON>> <<DSREP>> Entonces sabiéndose que el activo nace por el debe, pasivo y patrimonio neto al otro lado. Sabiendo que el activo nace por el debe, los gastos, también por el debe. Y al contrario, lo que es un ingreso, al contrario un gasto, <<DSREP>> <<QICCON>> ¿sí?

<<QICCON>> Un ingreso es una entrada de patrimonio neto, una entrada de riqueza y un gasto es una salida de riqueza, de patrimonio neto. <<DSREP>> Entonces vamos al lado contrario. Los gastos al debe y los ingresos al haber. <<DSREP>>

S: Si un elemento de transporte te vale treinta mil y lo vendes por cuarenta mil ehhh en el activo ¿pones treinta mil pero aparte, abajo en el mayor pones treinta mil en el gasto y cuarenta mil en el en el ingreso y ya?

T: No. <<DSREP>> Luego te lo cuento. Luego te lo cuento. <<DSREP>> No te lo puedo decir ahora, <<QICCON>> ¿vale? <<QICCON>> Pero si, tendrás que hacer una anotación en el mayor <<DSSR>> en benefic- en ingresos y luego en el dinero. <<DSSR>> Tendrá que entrar dinero también. Con cuarenta mil. Entonces treinta con treinta se irán del transporte. <<DSRETR>> Y luego diez se con- se contra restará, <<DSRETR>> que es el beneficio con los cuarenta que recibes del gastos. <<QICCON>> ¿Vale? <<QICCON>> Luego lo veremos.

<<DSREP>> Entonces los gastos nacen y se incrementan por el debe y los ingresos nacen y los incrementan por el haber. <<DSREP>> Es decir, esto quiere decir que en estas cuentas de aquí abajo, en esta cuenta de gasto, sólo puedo tener anotaciones aquí. Nunca puedo tener anotaciones aquí. <<QICCON>> ¿Vale? <<QICCON>> Arrendamientos. Aquí no puedo tener anotaciones. <<QICSA>> ¿Por qué? <<QICSA>> <<DSSR>> Porque no es una partida de debe. Perdón, de gasto y los gastos sólo se mueven en el debe. <<DSSR>> <<DSOM>> Es unilateral el movimiento de... <<DSOM>> en un solo lado, que es el debe. Y pasa igual con <<DSRETR>> las- con los ingresos. <<DSRETR>> Con los ingresos tenemos ventas cien mil, ventas cincuenta mil... <<DSREST>> Aquí no puede haber- porque <<DSREST>> <<QICSA>> ¿qué significa una no venta? <<QICSA>> No tiene sentido una no venta. Si es una no venta, no lo contabilizo. <<QICCON>> ¿Sí? <<QICCON>> Y aquí tengo ingresos por intereses. Seiscientos. No tiene sentido que haga anotaciones aquí. Dime

S: En el libro mayor, XXX arriba a la izquierda es activo, a la derecha es pasivo y patrimonio neto

T: No

S: ...Entonces no lo he entendido yo...

T: Sí, lo has entendido bien hasta ahora, pero es que luego vas a ver partidas que son puñeteras y que no funcionan exactamente así, por eso no pongo en un lado activo, en otro lado pasivo y patrimonio neto, pero la idea va por ahí, <<QICCON>> ¿vale? <<QICCON>> Pero <<DSRETR>> no se- no se cumple <<DSRETR>> exactamente. Y ya veremos cuando vayamos avanzando, <<QICSA>> ¿por qué? <<QICSA>> Porque si hacemos esa clasificación que



dices tú, va a haber partidas que no vamos a saber dónde meter, <<QICCON>> ¿vale? <<QICCON>> Pero sí. Ahora mismo sí me vale, pero luego no, <<QICCON>> ¿vale? <<QICCON>>

Bueno, entonces, <<QICDIS>> <<REA+>> <<->> ¿cuál de estas partidas tiene funcionamiento unilateral? <<->> <<REA+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuál de estas cuentas? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<META+>> <<+>> ¿Qué es lo que estoy preguntando aquí? <<+>> <<META+>> <<QICDIS>>

S: ¿Cuál es gasto...?

T:Cuál es gasto o ingreso, <<QICCON>> ¿no? <<QICCON>> Que son las únicas que tienen movimiento en un lado sólo de la cuenta

(Time to reply with remotes)

<<QICDIS>> <<FACT->> <<->> ¿Cuál es? <<->> <<FACT->> <<QICDIS>>

S: La C

S: C

T: La de ingresos por arrendamiento. Muy bien. <<DSREST>> Bueno pues ahora vamos a entender... una vez que ya sabemos cómo funcionan las cuentas, vamos a entender cómo- el razonamiento contable básico. <<DSREST>> Para eso lo que vamos a hacer es un cuadro. Ahora vamos a hacer un cuadro en la pizarra y en vuestra hoja, que quiero que lo hagan. Pero en el futuro, ese cuadro lo van a tener que hacer aquí. En la cabeza, <<QICCON>> ¿vale? <<QICCON>> Ahora mismo es una muleta, porque no sabemos andar todavía, un tacataca, <<DSREP>> una muleta, <<DSREP>> pero luego en el futuro este cuadro no lo vamos a hacer. No es obligatorio, <<QICCON>> ¿vale? <<QICCON>> Este cuadro me lo inventé yo y no es nada obligatorio pero ayuda a entender el proceso de razonamiento contable de pasar de un hecho contable a contabilizarlo en el diario y en el mayor, <<QICCON>> ¿vale? <<QICCON>>

Bueno, pues vamos a hacer ese cuadro. El cuadro tiene seis columnas. Voy a ponerlo aquí al lado del diario. Fijaos, a cada columna, le vamos a preguntar algo. En la primera columna vamos a poner el asiento o la fecha. <<QICCON>> ¿Vale? <<QICCON>> <<DSSR>> A la segunda pregunta, perdón, a la primera pregunta, a la segunda columna, <<DSSR>> que es la primera pregunta, le vamos a preguntar “<<QICIND>> ¿qué elementos patrimoniales intervienen en ese hecho contable? <<QICIND>> ” Esa es la primera pregunta que le vamos a hacer al asiento. <<QICCON>> ¿Sí? <<QICCON>>

S: <<CLMMAN>> No veo nada

T: <<QICREP>> ¿El qué? <<QICREP>>

S: ...Que no veo nada

T: Está libre este sitio. Veniros para acá. <<QICCON>> ¿Sí? <<QICCON>> Es que no tengo más pizarra para hacerlo más grande. <<CLMMAN>> Entonces la primera, <<DSSR>> la primera col- la segunda columna <<DSSR>> voy a preguntar los elementos que intervienen en el hecho contable. A la segunda columna le voy a preguntar a qué masa pertenecen cada uno de los elementos patrimoniales. <<DSRETR>> A la tercera pregunta a la tercera... a la cuarta columna, <<DSRETR>> que es la tercera pregunta, le voy a decir si aumenta o disminuye ese elemento contable por ese hecho contable. Ahora lo entenderéis. Y <<DSSR>> luego a la última, perdón, a la cuarta, <<DSSR>> le voy a preguntar la anotación y por último la cuantía. Vamos a hacer <<DSRETR>> un un ejemplo. <<DSRETR>> <<DSFIL>> Eeehh <<DSFIL>> anoten ahí, <<DSRETR>> en vuestro... en vuestro.... <<DSRETR>> Los que tengan apuntes

S: ¿Qué pone en el último?

T: Cuantía. <<DSREST>> En la empresa- se constituye una empresa con cincuenta mil euros. <<DSREST>> <<DSREP>> Se constituye una empresa con cincuenta mil euros aportado por sus socios. <<DSREP>> Cincuenta mil euros <<DSRETR>> aportados apor- apo- aportados <<DSRETR>> por sus socios en una cuenta corriente bancaria

S: XXXX

T: Siempre tiene que haber dos. Veintiséis del dos del dos mil catorce. A ver <<QICCON>> ¿quién ha dicho que hay dos? <<QICCON>> (Student raise his hand) Bueno pues dime los elementos

S: Capital social

T: El orden de igual, <<DSFIL>> eh. <<DSFIL>> Capital. Social. Muy bien

S: ...Y bancos

T: <<DSREP>> Y bancos. <<DSREP>> Eso que has hecho tú es lo más difícil <<DSRETR>> del del <<DSRETR>> casi de la asignatura. Entender qué es lo que te están diciendo en el lenguaje contable porque lo que estamos haciendo es trasladando, traduciendo del lenguaje castellano traducimos al lenguaje contable. Igual que se traduce del español al inglés. Pues igual. <<QICCON>> ¿Vale? <<QICCON>> Tiene una terminología y <<DSAB>> es la que tenemos que- <<DSAB>> a veces no es sencillo ver lo que hay detrás de la información que te dan, <<QICCON>> ¿vale? <<QICCON>> En el programa informático veremos que detrás de cada hecho contable suele haber una factura.

<<DSREST>> Entonces es de cada factura sale...es- al albarán sale un hecho contable. <<DSREST>> Cuando se hagan muchos asientos, al final se entenderá muy bien. Será como muy evidente, <<QICCON>> ¿vale? <<QICCON>> <<CLMMAN>> Tú mismo, recuérdame el nombre

S: Esteban

T: Esteban. <<CLMMAN>> <<DSFIL>> Eeehh <<DSFIL>> <<QICDIS>> <<FACT->> <<->> ¿a qué masa pertenece el capital? <<->> <<FACT->> <<QICDIS>>

S: ...Patrimonio neto

T: <<DSREP>> A patrimonio neto. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿a qué masa pertenecen los bancos? <<->> <<FACT->> <<QICDIS>>

S: ...Activo

T: <<DSREP>> Al activo. <<DSREP>> Sólo decimos activo, <<QICCON>> ¿vale? <<QICCON>> <<QICDIS>> <<EXPL+>> <<+>> ¿Qué pasa por ese hecho contable que hemos dicho en capital? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Aumenta o disminuye? <<->> <<FACT->> <<QICDIS>>

S: ...Aumenta

T: Y <<QICDIS>> <<FACT->> <<->> ¿qué pasa con bancos? <<->> <<FACT->> <<QICDIS>>

S: ...Aumenta

T: <<DSREP>> Aumenta también. <<DSREP>> Ahora, <<QICDIS>> <<FACT->> <<->> ¿dónde se recogen los aumentos de activo? <<->> <<FACT->> <<QICDIS>>

S: ...En el debe

T: <<DSREP>> En el debe. <<DSREP>> Y como el patrimonio neto es contrario y <<DSOM>> también aumenta... <<DSOM>>

S: ...En el haber

T: <<DSREP>> En el haber. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿la cuantía? <<->> <<FACT->> <<QICDIS>>

S: ...Cincuenta mil

T: <<DSREP>> Cincuenta mil. <<DSREP>> <<DSREST>> La suma de las cuantías del debe- aquí no porque solamente hay una a cada lado, pero la suma- anótenlo ahí también, <<DSREST>> la suma de las cuantías del debe y

del haber en cada asiento, esto es un asiento, la suma de las cuantías del debe deben coincidir con la cuantía de las sumas del haber en cada asiento contable. Aquí es evidente porque tenemos una de debe y otra de haber, pero cuando hay varias, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> La suma de las cuantías del debe deben coincidir con la suma de las cuantías del haber en cada asiento contable. <<DSREP>> <<QICCON>> ¿Sí? <<QICCON>> Ahora vamos a poner esto en el libro diario. Fijaos, ahora para llevar este razonamiento, este cuadro, que insisto, <<DSREP>> luego lo tenéis que hacer en la cabeza, pero ahora vamos a utilizar este cuadro para ir entendiéndolo. <<DSREP>> Ahora este cuadro lo vamos a llevar al libro diario. Que eso es lo que tenemos que hacer. Entonces primero ponemos, cuantía del debe. Pues me voy al cuadro y digo “<<QICSA>> ¿cuál es la cuantía de la partida del debe? <<QICSA>> ” Cincuenta mil. Pues pongo cincuenta mil. <<DSSR>> Cuantía del debe. <<DSSR>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es la cuenta del debe? <<->> <<FACT->> <<QICDIS>>

S: Bancos

T: <<DSREP>> Bancos. <<DSREP>> <<DSREP>> Insisto, el orden aquí de igual, pero aquí no. <<DSREP>> Ahora cuenta del haber. <<QICSA>> ¿Cuál es la cuenta del haber? <<QICSA>> La cuenta, capital. Y luego la cuantía del haber. Cincuenta mil. Pues ya han hecho el primer asiento contable en el diario de esta empresa.

Ahora me voy al mayor. Porque tengo que hacerlo a la par, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Con una mano tengo que hacer el debe y con otra mano tengo que hacer al haber. <<DSREP>> Y en los dos está la misma información. Me voy al mayor. <<QICDIS>> <<FACT->> <<->> <<DSREST>> ¿Dónde tendré que poner- dónde tendré que abrir dos cuentas? <<DSREST>> <<->> <<FACT->> <<QICDIS>> <<DSRETR>> Las las cuentas <<DSRETR>> que vamos a abrir son dos: capital y bancos. <<QICDIS>> <<FACT->> <<->> ¿Son permanentes o temporales? <<->> <<FACT->> <<QICDIS>>

S: Permanentes

T: <<DSREP>> Permanentes. <<DSREP>> <<QICSA>> ¿Dónde va la cuenta de bancos? <<QICSA>> (..2) Aquí abriré una cuenta que se llama bancos donde pondré cincuenta mil y luego tengo que abrir aquí una cuenta que se llame capital. Cincuenta mil. <<DSREST>> Pues ya tengo hecho un... ya tengo anotado un hecho contable <<DSREST>> que es la fundación de una empresa <<DSSR>> en el debe y en el haber. Perdón en el... jo, en el diario y en el mayor. <<DSSR>> Utilizando el cuadro de razonamiento lógico que nos va a ayudar a entender lo que hay detrás de cada hecho contable, <<QICCON>> ¿vale? <<QICCON>>

Segundo hecho contable. La empresa compra un ordenador. Por tres mil euros. Hoy también, a día de hoy, veintiséis del dos del dos mil cuatro. <<QICDIS>> <<DESC->> <<->> ¿Cuáles son los elementos que participan en este hecho contable? <<->> <<DESC->> <<QICDIS>>

SS: [[XXX]]

S: [el ordenador]

T: <<DSREP>> El ordenador <<DSREP>> que le llamamos elementos de procesos de información. Epi y Blas, Epi. <<DSREP>> Equipos de procesos de información... <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿y...? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> <<DSREP>> ¿y...? <<DSREP>> <<->> <<FACT->> <<QICDIS>>

S: Y bancos

S: Bancos

T: <<DSREP>> Y bancos. <<DSREP>> Estas son las dos cuentas, los dos elementos que forman parte de este hecho contable. <<DSREP>> Equipos de procesos de información <<DSREP>> <<QICDIS>> <<FACT->> <<->> <<DSRETR>> ¿a qué... a qué <<DSRETR>> elemento pertenece? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿A qué masa? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: <<QICDIS>> <<FACT->> ¿Y bancos? <<FACT->> <<QICDIS>>

S: Activo

T: <<DSREP>> Activo también. <<DSREP>> <<QICDIS>> <<FACT->> <<+>> ¿Qué pasa por hecho contable con epi? <<+>> <<FACT->> <<QICDIS>> <<DSREP>> Equipos de procesos de información. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: Antes no tenía y ahora tengo ordenadores, <<QICCON>> ¿vale? <<QICCON>> Aumentan. <<QICDIS>> <<FACT->> <<+>> ¿Qué pasa con bancos? <<+>> <<FACT->> <<QICDIS>>

SS: [[XXX]]

T: <<QICDIS>> <<FACT->> <<->> ¿Tengo más o menos? <<->> <<FACT->> <<QICDIS>>

S: Menos

T: Entonces, disminuye bancos. <<QICDIS>> <<FACT->> <<->> ¿Dónde se anotan los aumentos de activo? <<->> <<FACT->> <<QICDIS>>

S: En el debe

T: <<DSREP>> En el debe. <<DSREP>> Al contrario, <<QICDIS>> <<FACT->> <<->> ¿las disminuciones? <<->> <<FACT->> <<QICDIS>>

S: En el haber

T: <<DSREP>> En el haber. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Por qué cuánta? <<->> <<FACT->> <<QICDIS>>

S: Tres mil euros

T: Vámonos al diario. Cuantía del debe: tres mil. Cuenta del debe: equipos de procesos de información. Cuentas del haber. En el haber... seguimos la línea: bancos. <<QICDIS>> <<EXPL+>> <<+>> <<DSREST>> ¿Qué diferencia hay <<DSRETR>> entre esos dos entre esos dos hechos contables? <<DSRETR>> <<+>> <<EXPL+>> <<QICDIS>> O bueno, pregunto de otra manera. <<QICDIS>> <<FACT->> <<->> ¿Hay diferencia entre esos dos hechos contables? <<->> <<FACT->> <<QICDIS>> <<DSREST>>

S: Sí

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: ... Porque el dinero del banco aumenta y XXX

T: Sí

S: Y uno va a la derecha y XXX

T: En uno hay variación de la riqueza, y en el otro no. <<DSREST>> Hay una distribuc- redistribución. <<DSREST>> Porque <<QICSA>> ¿cuánto es mi patrimonio o mi activo en el primer caso? <<QICSA>> Cincuenta mil. <<QICDIS>> <<FACT->> <<->> ¿Y en el segundo caso? <<->> <<FACT->> <<QICDIS>>

S: Igual

T: <<DSREP>> Igual. <<DSREP>> Lo único que ha pasado es que he quitado dinero de bancos y se lo he puesto a ordenadores. <<QICCON>> ¿Lo veis? <<QICCON>> En uno hay movimiento de riqueza y en otro no. Fijaos, pues iré aquí a crear la cuenta de equipos de procesos de información... <<DSREP>> Ojo una cosa, ojo una cosa, <<DSREP>> una cuenta que está abierta, no se puede volver a abrir. Es decir, yo tengo aquí una cuenta que es bancos, que está abierta, entonces no tengo que hacer otra cuenta que ponga bancos tres mil aquí. Eso es una burrada pero lo hacen. O sea que lo aviso. Sino que lo

que tendré que hacer es una anotación en el haber de tres mil en bancos. Ahora llega el jefe y dice “oye, <<QICIND>> ¿cuánto dinero tengo en bancos? <<QICIND>> ” <<QICSA>> ¿Qué tendré que hacer? <<QICSA>> (..2) Tendré que calcular el saldo de la cuenta de bancos. Cuando vais a sacar dinero al cajero y dice “<<QICIND>> ¿cuál es su saldo? <<QICIND>> ” Su saldo es la diferencia entre lo que hay en el debe menos lo que hay en el haber. En este caso es un saldo deudor porque el debe le puede al haber de cuarenta y siete mil. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Me siguen el proceso de razonamiento? <<QICCON>> (..3)

Otro hecho contable. La empresa pide un préstamo al banco por veinte mil veinte mil euros. A largo plazo. Dos años. La empresa pide un préstamo al banco, a dos años por veinte mil euros. <<QICCON>> ¿Vale? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Cuál serían los elementos que intervienen en ese hecho contable? <<->> <<FACT->> <<QICDIS>>

S: Deuda a largo plazo y bancos

T: <<DSREP>> Deudas a largo plazo. <<DSREP>> Las deudas <<QICDIS>> <<DESC->> <<->> ¿qué son? <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿Elementos de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Pasivo

T: <<DSREP>> Pasivo. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Y bancos? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: <<QICDIS>> <<EXPL+>> <<+>> ¿Qué pasa con las deudas? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Aumentan o disminuyen por ese hecho contable? <<->> <<FACT->> <<QICDIS>> Por el hecho de pedir las

S: Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Y <<QICDIS>> <<FACT->> <<+>> ¿qué pasa <<DSSR>> por los- con los bancos? <<DSSR>> <<+>> <<FACT->> <<QICDIS>>

SS: [[XXX]]

T: <<QICDIS>> <<FACT->> <<->> ¿Tengo más o menos bancos? <<->> <<FACT->> <<QICDIS>>

SS: [[Más]]

T: Aumenta también. <<DSREST>> Fijaos- imaginaos <<DSREST>> que me equivoco y pongo que disminuye, <<QICCON>> ¿vale? <<QICCON>> Voy a poner que me equivoco. Voy a poner que disminuye

S: XXX

T: Ese es la cuestión. Si yo digo aumentos de pasivo, <<QICDIS>> <<FACT->> <<->> <<DSREST>> ¿a dónde- los aumentos de pasivo a dónde van? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: Al haber

T: <<DSREP>> En el haber. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿las disminuciones de activo? <<->> <<FACT->> <<QICDIS>>

S: En el haber

T: No puede ser. Entonces me he equivocado. No puedo tener dos en el haber y ninguno en el debe

S: ¿Pero no es patrimonio neto?

T: <<QICREP>> ¿Perdón? <<QICREP>>

S: ...XXXXX patrimonio neto

T: Pero ¿qué estamos <<DSFIL>> eehh? <<DSFIL>> <<QICRET>> ¿Qué he dicho antes? <<QICRET>> La empresa pide dinero a un banco

S: Vale. Entonces tiene más riqueza, porque tiene más dinero

T: Ya, pero una cosa es que tenga más riqueza, que tenga <<DSRETR>> más más estructura. <<DSRETR>> Y otra cosa es que el patrimonio neto aumente. <<QICDIS>> <<FACT->> <<->> ¿Los socios tienen algo que ver con eso? <<->> <<FACT->> <<QICDIS>>

S: No

T: Es que lo tienes que devolver. <<DSREST>> No es lo mismo que el primer caso que tú- los los socios lo aportan y tú lo usas. <<DSREST>> Aquí tienes que devolverlo, <<QICCON>> ¿vale? <<QICCON>> Entonces <<QICDIS>> <<FACT->> <<+>> <<DSREP>> ¿qué pasa con los bancos? <<+>> <<FACT->> <<QICDIS>>

SS: (overlapping)

T: <<QICDIS>> <<FACT->> <<+>> ¿Qué pasa con los bancos? <<+>> <<FACT->> <<QICDIS>> <<DSREP>>

SS: [[Aumenta]]



T: <<DSREP>> Aumenta también. <<DSREP>> <<QICDIS>> <<FACT->> <<->>  
¿Al debe o al haber? <<->> <<FACT->> <<QICDIS>>

S: Al debe

S: Al debe

T: <<DSREP>> Al debe. <<DSREP>> Por la cuantía de veinte mil.  
<<QICCON>> ¿Sí? <<QICCON>> Vamos al diario entonces. <<DSREST>>  
Veinti- cuantía <<DSRETR>> del... del debe <<DSRETR>> veinte mil.  
<<DSREST>> <<QICCON>> ¿Sí? <<QICCON>> La cuenta del debe. Voy a la  
cuenta del debe y pone bancos. Bancos. Luego voy a cuenta del haber. Cuenta  
del haber que es deudas a largo plazo. Y luego la cuantía: veinte mil.

Fijaos, van a tener que aprender a hacer el proceso marcha adelante y marcha  
atrás. En un ejercicio les voy a dar un diario y me tienen que interpretar lo que  
pasa en ese diario. Tiene que saber traducir de español a inglés de inglés a  
español, pues igual. Del lenguaje español al contable y del contable al español,  
<<QICCON>> ¿vale? <<QICCON>>

S: Y ¿en el mayor?

T: <<DSREP>> Y en el mayor, <<DSREP>> buena pregunta, veinte mil y  
aumentaría en bancos veinte mil. Ahora mi saldo sería sesenta y siete mil.  
<<QICCON>> ¿Sí? <<QICCON>> (...3) Esto lo tienen colgado en el campus  
virtual, <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> No no voy  
<<DSRETR>> a entrar en ello porque es lo mismo que hemos hecho pero...  
<<DSFIL>> eehh <<DSFIL>> poniendo ejemplos de distintas partidas,  
<<QICCON>> ¿vale? <<QICCON>> Por ejemplo aquí tienen una partida de  
ingreso, una cuenta de ingreso. Fijaos una cosa- <<DSREST>> <<DSRETR>>  
cuando cuando <<DSRETR>> se dice... esto es como norma general, cuando  
se dice la empresa factura, lo que sea, nunca se cobra. <<DSREST>> Facturar  
significa emitir una factura y emitir una factura no significa cobrar. Tú emites la  
factura y luego cobras. Entonces, cuando se emite esa factura, siempre son  
derechos de cobro, siempre serían clientes, <<QICCON>> ¿vale? <<QICCON>>  
Nunca se pone bancos. Lo veremos con los ejercicios. Y aquí en gastos, por  
ejemplo el gasto del agua a bancos. Pues dos mil a gastos de agua, bancos,  
dos mil, <<QICCON>> ¿vale? <<QICCON>> Fijaos, hay un caso particular que  
son las mercaderías. Así salvo las mercaderías, <<DSRETR>> que tienen  
una... un pequeño matiz, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Y  
que lo vamos a ver después. Pero que sepan que las mercaderías funcionan  
diferente. <<DSREST>> Fijaos, cuando yo hago una compra... tengo mi  
almacén vacío y hago una compra de mercaderías. <<DSREST>> Yo me  
dedico a vender... <<QICREF>> <<OPIN->> <<->> ¿qué vendemos? <<->>  
<<OPIN->> <<QICREF>>

S: Zapatos

T: <<QICCON>> ¿Patatas? <<QICCON>> <<QICREP>> ¿Perdón? <<QICREP>>

S: ...Zapatos

T: <<DSREP>> Zapatos. <<DSREP>> Vendemos zapatos, pues yo hago una compra de zapatos. <<DSREP>> Dice dice <<DSREP>> ahí el esquema que las compras se ponen como gasto, <<QICCON>> ¿no? <<QICCON>> Y <<QICDIS>> <<FACT->> <<->> ¿en mi almacén tengo algo? <<->> <<FACT->> <<QICDIS>>

S: Zapatos

S: Zapatos

T: Las cajas de zapatos, <<QICCON>> ¿no? <<QICCON>> Pero no hemos quedao que... <<QICDIS>> <<FACT->> <<->> ¿es un gasto o es un activo corriente? <<->> <<FACT->> <<QICDIS>>

S: Es un gasto

S: Es un gasto activo corriente

S: @ @ @

T: Las dos cosas. <<DSREP>> Las dos cosas, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> Ya veremos, tiene una característica particular, las compras de mercadería. Por ese problema. Porque funcionan las dos cosas. Funcionan como gasto, y luego como activo. Pero como activo sólo la parte que se he comprado y no se vende en el período, <<QICCON>> ¿vale? <<QICCON>> Ya lo veremos...

S: XXX activo

T: No, nunca. Porque tú compras pa vender. Tú o vas a tener unos zapatos de estos... <<DSFIL>> no sé... <<DSFIL>> de estos que tienen la punta así para arriba que se llevaban hace tres años ahora

S: ¿Y si lo devuelves?

T: Eso es otra historia. <<DSREP>> Eso es otra historia. <<DSREP>> Depende <<DSRETR>> de los contratos...de... depende de los acuerdos comerciales... <<DSRETR>> <<DSREP>> es otra historia, <<DSREP>> pero cuando haces una compra de mercadería, haces una compra como un gasto y luego tienes que hacer al final del período un ajuste con el inventario. Que por eso es por lo que digo yo esto que planteo aquí. Que al inicio y al final, se hace un ajuste con las mercaderías en el almacén. Ya lo veremos. Sólo quedaros con esa idea por ahora.

Bueno y vamos a responder a varias preguntas. Venga. Vamos a pensar las preguntas.

(Reading) “Una empresa compra un elemento de transporte por diez mil euros, <<QICDIS>> <<FACT->> <<->> ¿cuál es falsa? <<->> <<FACT->> <<QICDIS>> Se hace una anotación en el debe por elementos de transporte, hay un aumento de la partida de activos, hay dos elementos patrimoniales: <<DSRETR>> elementos y- elementos de transporte y bancos, <<DSRETR>> su cuantía es de diez mil”

(Time to reply with remote)

<<QICDIS>> <<FACT->> <<->> ¿Cuál es Melisa? <<->> <<FACT->> <<QICDIS>>

S: La X

T: Tiene su aquel. <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>> Cuéntanoslo

S: XXX son la misma...

T: Claro, porque dice hay un aumento de la partida de activo. Aumenta un activo y disminuye otro activo, entonces se compensan, el activo queda cero, no hay variación de de activo. <<QICCON>> ¿Lo ven? <<QICCON>> Compro elemento de transporte, activo. Pago, que es disminución de bancos, activo. Se compensan el aumento con la disminución. Esa es la falta

S: XXX

T: ¡Ah, es la B! ¡Ah! <<DSREP>> Está mal, está mal, <<DSREP>> mal programado. Es culpa mía. Es la B. <<DSRETR>> La la partida correcta <<DSRETR>> es la B. No hay un aumento <<DSRETR>> de... de activo. <<DSRETR>> Porque se compensan las partidas de activos, la del elemento de transporte con bancos. <<QICCON>> ¿Pero queda claro ahora? <<QICCON>> Dime

S: O sea no hay...

T: <<DSREP>> No hay aumento de ninguna partida de activo porque se compensan. <<DSREP>> Dime

S: XXXX (background noise and voices)

T: ¿Cómo?

S: ...XXX dos facturas...

T: También puede ser otra acción. También puede ser. <<DSREST>> No sabemos la... si se paga o no se paga, <<DSREST>> también puede ser

Bueno, la siguiente. <<QICDIS>> <<FACT->> <<->> ¿Cuál es falsa? <<->>  
 <<FACT->> <<QICDIS>> Las preguntas están para que para que pensemos,  
 <<QICCON>> ¿vale? <<QICCON>> Me da igual al final lo que es... correcto  
 exactamente. (Reading) "Un aumento de capital por ciento cincuenta mil ha  
 sido totalmente desembolsado. <<QICDIS>> <<REA+>> <<->> ¿Cuál es la falsa?  
 <<->> <<REA+>> <<QICDIS>> a. Supone una anotación en el debe de la cuenta  
 de capital, b. hay un aumento de la partida de patrimonio neto, c. hay dos  
 elementos patrimoniales: capital social y bancos, su cuantía es de cincuenta  
 mil. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Cuál es la falsa? <<->>  
 <<FACT->> <<QICDIS>> "

(Time to reply with remote)

<<QICDIS>> <<FACT->> <<->> ¿Cuál es la falsa? <<->> <<FACT->> <<QICDIS>>  
 <<DSREP>> Allí al fondo

S: La C

T: <<QICREP>> ¿La...? <<QICREP>>

S: ...La C

T: <<DSREP>> La C <<DSREP>>

S: La A

S: Es la A

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué la A? <<+>> <<REA+>> <<QICDIS>>

S: Porque-

T: Porque la cuenta de capitales es de patrimonio neto y los patrimonios netos  
 aumentan <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿por el...? <<DSOM>>  
 <<->> <<FACT->> <<QICDIS>>

S: Haber

T: <<DSREP>> Haber. <<DSREP>> Al lado contrario del activo, <<QICCON>>  
 ¿vale? <<QICCON>> Siguiente. Dice (reading) "la empresa realiza un cobro de  
 sus deudores por mil ochocientos totalmente desembolsado. Indica cuál es  
 falsa: supone una anotación de deudores en el haber y un aumento de la  
 partida de activo, hay dos elementos patrimoniales: deudores y bancos, la  
 cuantía es mil ochocientos"

(Time to reply with remote)

Deudores es una cuenta <<QICDIS>> <<FACT->> <<->> ¿de qué? <<->>  
 <<FACT->> <<QICDIS>>

S: De activo

T: <<DSREP>> De activo <<DSREP>>

S: Es la A

S: Es la B

T: <<DSREP>> Es la B. <<DSREP>> Correcta la B. Hoy me he liao programando esto, <<DSREP>> es la B. <<DSREP>> Hay una anotación de deudores en el haber porque <<QICSA>> ¿cuál sería el movimiento de las partidas? <<QICSA>> <<DSREP>> La B, la B, sí. Correcta. <<DSREP>> Es que es que hay que programarlo y <<DSREP>> me he equivocado al programarlo varias veces. <<DSREP>> Tendríamos este hecho contable. Mil ochocientos, bancos, deudores, mil ochocientos. Esto lo que está diciendo es que disminuyen los deudores y aumentan los bancos, <<QICCON>> ¿vale? <<QICCON>> Anotación en el haber. Tengo que cambiar esto.

Siguiente pregunta

S: Pero hay aumento en el pasivo

T: No, no hay aumento en el pasivo. Deudores es de activo

S: Y ¿por qué pone hay una partida de pasivo?

T: No, de activo pone

S: No, pone de pasivo

S: De pasivo

SS: [[overlapping]]

S: [Hay aumento de pasivo]

T: ¡Ah, es verdad! Es verdad... Ya, por eso. Esa es la que es correcta. <<DSREP>> Esa es la que es correcta. <<DSREP>> Es que esa es la que es falsa, pero es que <<DSREP>> yo lo he programado mal. <<DSREP>> <<DSREST>> Ha sido problema mío que a la hora de- es que no es fácil programarlo <<DSREST>> y se me han liao <<DSRETR>> varias part-varias... <<DSFIL>> eehh <<DSFIL>> varias preguntas hoy, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Os pido disculpas.

Bueno, siguiente. <<DSFIL>> Eeehh <<DSFIL>> esta. (Reading) “<<QICDIS>> <<REA+>> <<->> ¿Cuál es estas afirmaciones no es correcta? <<->> <<REA+>> <<QICDIS>> ” La que no es correcta. “El libro mayor tiene obligatoriamente que presentarse junto a las cuentas anuales, el libro diario ordena la información

sshhh cronológicamente, el libro de inventarios y cuentas anuales es obligatorio, ninguna respuesta es correcta”

S: La A

T: <<QICREP>> ¿La...? <<QICREP>>

S: A

S: A

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

SS: [[Porque el libro mayor no es obligatorio]]

T: <<DSREP>> Porque el libro mayor no es obligatorio. <<DSREP>> Muy bien. La primera vez ¡eh! Que hay un cien por cien.

<<CLMMAN>> <<DSFIL>> Eeehhh <<DSFIL>> pues con esto hemos terminado el tema cuatro, <<QICCON>> ¿vale? <<QICCON>> El tema cuatro hay que practicarlo muchísimo para coger rapidez a la hora de hacer las preguntas, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> No hemos terminao, no hemos terminao. <<DSREP>> Entonces, fijaos, vamos a resumir un poco esto y hacemos más preguntas. Ssshhh resumimos y hacemos preguntas. <<CLMMAN>>

La primera historia es discriminar qué hechos son contables y cuáles no. Una manera muy fácil de discriminarlo es si hay facturas o no hay facturas. Si hay facturas, y <<DSRETR>> un un documento <<DSRETR>> detrás de un hecho contable, <<DSREST>> <<DSRETR>> ya... ya tenemos- <<DSRETR>> si hay transacción ya sabemos que es contable, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> Otro otra clave <<DSRETR>> para saber si es contable o <<DSREST>> no un hecho cont- <<DSRETR>> un... una transacción <<DSRETR>> <<DSREST>> y es que haya cuantía. Si no hay una cuantía, por ejemplo si <<DSRETR>> el... el... la directora de ventas <<DSRETR>> se lía con el jefe de operaciones de la empresa, no hay una cuantía, entonces no se puede contabilizar, <<QICCON>> ¿vale? <<QICCON>> <<DSRETR>> Esa es la primera parte la primera... el primer hecho, <<DSRETR>> saber qué hechos son la primera parte saber qué hechos son contables y hay que contabilizar en los libros contables y cuáles no. Hay tres libros contables, <<QICCON>> ¿vale? <<QICCON>> Que son el diario, el mayor y el libro de cuentas y de inventarios. En este tema vamos a hacer el diario, primero haremos el cuadro, luego hacemos el diario, y luego hacemos el mayor, <<QICCON>> ¿vale? <<QICCON>> Con la estructura que hemos visto aquí. En el mayor sólo puede haber tes. No hemos terminado, por favor... <<DSREP>> En el mayor sólo puede haber tes. <<DSREP>> En el diario sólo puede haber asientos, <<QICCON>> ¿vale? <<QICCON>> Y la suma de las

cuantías <<DSSR>> del diar- del debe <<DSSR>> deben coincidir con la suma de las cuantías del haber en cada asiento contable. Mucho cuidado con los saldos, los saldos es la diferencia entre la suma de las cuantías del debe y la suma de las cuantías del haber. <<DSREP>> Y no puede haber saldos negativos. Imposible que haya saldos negativos. <<DSREP>> O son saldos deudores cuando el debe le puede al haber o saldos acreedores cuando el haber le puede al debe. <<DSREP>> Las cuentas de activos y gastos funcionan de la misma manera, nacen por el debe. Pero el problema está en que los gastos no disminuyen por el haber. Porque son partidas unilaterales, los gastos. Y los pasivos, patrimonio netos, y ingresos aumentan por el haber, por el lao contrario al activo. Y en ingresos, sólo son unilaterales, sólo hay incrementos en el haber. No en el debe, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>>

<<CLMMAN>> ¡Hala! No sé qué ha pasao aquí (referring to the format of the presentation) Bueno, vamos a hacer estas que las demás no sé que me ha pasao hoy. Hoy he tenido un buen día, como ven ustedes aquí. A ver esta, <<DSRETR>> da igual la- da igual el gráfico. <<DSRETR>> A ver no se ven estás... no sé por qué no se ven estas. Bueno, esta. Vamos a hacer esta y la siguiente. <<CLMMAN>> Dice (reading) “El uno de enero de dos mil doce una empresa pide prestado veinte mil euros al banco y decide devolverlo en dos años. <<QICDIS>> <<REA+>> <<->> ¿Qué registro se realizará en el diario? <<->> <<REA+>> <<QICDIS>> Un cargo a crédito con entidades financieras, un cargo con deudas a entidades financieras, un abono a deudas con entidades financieras o abono a crédito con entidades financieras” <<QICDIS>> <<FACT->> <<->> ¿Cuál sería la correcta? <<->> <<FACT->> <<QICDIS>>

(Students speaking among themselves)

Un abono <<QICDIS>> <<FACT->> <<->> ¿a qué? <<->> <<FACT->> <<QICDIS>>

S: La C

T: <<QICCON>> ¿Quién ha dicho la C? <<QICCON>> Esa es la correcta. La correcta es la C, un abono con a deudas con entidades financieras. El asiento sería veinte mil bancos a deudas con entidades financieras, veinte mil

S: ¿Por qué no es la D?

T: <<DSREP>> <<QICSA>> ¿Por qué no es la D? <<QICSA>> <<DSREP>> Porque cuando tú pides dinero a un banco, <<DSRETR>> no e- no existe <<DSRETR>> el concepto de préstamo sino que el concepto es o deuda o crédito. Crédito es cuando tú das dinero a alguien. Entonces tú das dinero, disminuyes tu activo de liquidez y aumenta tu derecho a recibir ese dinero <<DSRETR>> cuando... cuando corresponda. <<DSRETR>> Y la deuda con el

banco es al revés. Tú tienes el dinero, y tienes la obligación de devolver ese dinero al cabo de los dos años

S: XXX

T: <<DSFIL>> Eeehhh <<DSFIL>> <<QICCON>> ¿cómooor? <<QICCON>>

S: ...Que si tú tienes una deuda de veinte mil euros a devolver en dos años, ¿reflejas esos veinte mil en el momento o... vas reflejándolo a medida que vas pagando?

T: Una buena pregunta, lo verás el año que viene. Porque se contabilizará a coste amortizado. Pero no te lo voy a contar ahora.

Siguiente pregunta. Esto se pone mucho en los exámenes, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Se pone mucho- una de las de las preguntas teóricas puede ser esta. <<DSREST>> <<DSFIL>> Eeehh <<DSFIL>> <<DSRETR>> qué qué cuenta <<DSRETR>> tiene un saldo incorrecto y <<DSREST>> diga por qué. Justifique por qué. <<DSREST>>

(Time to reply with remote)

<<QICDIS>> <<FACT->> <<->> ¿Cuál sería? <<->> <<FACT->> <<QICDIS>>

S: La D

S: La D

SS: [[La D]]

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: Porque es de saldo acreedor

T: Porque es de pasivo- tendría que poner la cuenta de capital, es una cuenta de patrimonio neto y <<DSREP>> los patrimonios netos tienen siempre una cuenta de saldo acreedor o cero. <<DSREP>> Eso es lo que habría que contestar, <<QICCON>> ¿vale? <<QICCON>>

<<DSSR>> Otra... cuent- otra... pregunta. <<DSSR>> <<QICDIS>> <<FACT->> <<->> ¿Cuál sería la incorrecta aquí? <<->> <<FACT->> <<QICDIS>> A ver a ver los listillos.

S: La D

S: La C

S: La B



T: A ver, <<QICRHET>> ¿hay quién da más? <<QICRHET>> <<DSREP>> Piensen, piensen. <<DSREP>>

(Students commenting among themselves)

T: A ver dinos Adrián, cuál- <<QICDIS>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICDIS>> <<QICREF>> <<OPIN->> <<->> <<DSOM>> ¿cuál es la- según tú? <<DSOM>> <<->> <<OPIN->> <<QICREF>>

S: Yo creo que, la D yo creo

T: La D, <<QICDIS>> <<REA+>> <<+>> ¿por qué? <<+>> <<REA+>> <<QICDIS>>

S: ...Porque...

T: Porque obligaciones y bonos es una cuenta de pasivo. Y los pasivos siempre tienen saldo acreedor o cero. Los deudores son cuentas de activo. Y los deudores siempre tienen saldo deudor. <<QICCON>> ¿Vale? <<QICCON>> Y claro, saldo deudor no significa que debes, insisto

S: Es que te debe

T: No te debe nada. Es que la parte izquierda le puede a la parte de la derecha. Pero no significa nada. Zipi y zape, insisto, <<QICCON>> ¿vale? <<QICCON>>

Otra pregunta. <<QICDIS>> <<FACT->> <<->> ¿Cuál es incorrecto? <<->> <<FACT->> <<QICDIS>> ¡Ah no, esta es la misma, no! Ya no hay más preguntas. Bueno, entonces el proceso, fijaos, sería, yo tengo la factura, tengo los datos, los llevo al diario. Del diario los paso al mayor y <<DSRETR>> a la al libro de cuentas anuales <<DSRETR>> y ahí, esos son obligatorios por ley, y ahí elaboro los estados financieros, <<QICCON>> ¿vale? <<QICCON>>

<<CLMSS>>

<<CLMMAN>> Bueno, para el próximo día... a ver un momento, dadme dos minutos. <<DSREP>> Para el próximo día, <<DSREP>> <<DSSR>> que es el jueves, no el viern- sí el viernes, <<DSSR>> hagan el supuesto nueve de la página ciento cuarenta y nueve. Les recomiendo que lo hagan y luego comprueben la solución. Y vamos a hacer aquí en clase, pero tráiganlo hecho para luego ver las dudas que les surgen, <<DSREP>> el supuesto- silencio, el supuesto nueve bis. <<DSREP>> <<QICCON>> ¿Vale? <<QICCON>> También pueden hacer- a ver silencio, que no hemos terminado. <<DSREP>> Para el viernes el supuesto nueve bis. <<DSREP>> Intenten hacer también el diez bis. El diez también les recomiendo que lo hagan por <<DSRETR>> su... por su cuenta, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> <<QICREF>> <<OPIN->> <<->> ¿Alguna pregunta? <<->> <<OPIN->> <<QICREF>> (..2) <<QICCON>> ¿No hay preguntas? <<QICCON>> <<QICCON>> ¿Queda claro? <<QICCON>> (..2) Ahora les corresponde a ustedes practicarlo, <<QICCON>> ¿vale?

<<QICCON>> Porque esto no es fácil, insisto. <<DSFIL>> Eehh <<DSFIL>> para el viernes se acaba el plazo del seminario. Dos. <<QICCON>> ¿Vale? <<QICCON>> Así que aquellos que no lo hayan colgao todavía <<DSRETR>> que... que cuelguen el seminario. <<DSRETR>> <<QICCON>> ¿Sí? <<QICCON>> Gracias. <<CLMMAN>>

## 9.4.16. Lecture 4: Contabilidad Financiera

Date: February 28<sup>th</sup> 2014

# students attending: 35

**<<CLMMAN>>** T: Buenas tardes. **<<DSREST>>** Hoy vamos a revisar... vamos a hacer un repaso de lo que- del tema cuatro, **<<DSREST>>** que ya hemos terminado. Y luego vamos a hacer un ejercicio. **<<DSREST>>** El ejercicio... el primer ejercicio del tema cuatro. **<<DSREST>>** Luego vamos a hacer un **<<DSCODE>>** test, **<<DSCODE>>** no es el examen parcial, es un **<<DSCODE>>** test. **<<DSCODE>>** Les veo un poco dormidos a la mitad de la clase y quiero que me sigan. **<<DSREST>>** Entonces, para que vean realmente cómo están, no va a servir nada más que como una... se acuerdan que en los criterios de evaluación **<<DSSR>>** les podía- les ponía **<<DSSR>>** un diez por ciento de evaluación continua o de participación activa en clase se llama el concepto, **<<DSREST>>** **<<DSREST>>** yo ese concepto- a mí ese concepto me da igual que estén aquí, **<<DSREST>>** que estén como setas, que no estén. Lo que me interesa es algún concepto objetivo para valorar **<<DSRETR>>** su su seguimiento de la clase, **<<DSRETR>>** **<<DSREST>>** y entonces voy a- hago- pido ejercicios, **<<DSREST>>** todavía no he pedido ninguno, pero ya los iré pidiendo, y hoy lo que vamos a hacer es un pequeño **<<DSCODE>>** test, **<<DSCODE>>** **<<QICCON>>** ¿vale? **<<QICCON>>** Y luego después, los últimos diez minutos de clase vamos a ver el tema de el trabajo en grupo, **<<QICCON>>** ¿vale? **<<QICCON>>** Han visto, no sé si alguien se sorprende, no sé por qué, que haya gente, tanto en este grupo como en el otro grupo, que no entra nunca al campus virtual. Nunca entra al campus virtual. No descargan ningún documento del campus virtual. Y el planteamiento entonces **<<QICRHET>>** ¿pa qué? **<<QICRHET>>** Iba a decir, pero está la tele, no lo digo, **<<QICRHET>>** ¿para qué coño lo hago? **<<QICRHET>>** O sea señores, si yo me pringo a subirles los materiales al campus virtual para intentar hacer las cosas más fáciles para que vean un seguimiento de la de la asignatura, de los temas, y ustedes no entran nunca. Tengo un criterio para ver **<<DSRETR>>** la la actividad- un seguimiento para ver la actividad **<<DSRETR>>** que ustedes hacen del campus virtual, y hay gente que nunca pone. **<<DSCODE>>** Never, never, **<<DSCODE>>** o sea nunca entra en el campus virtual. Es sorprendente, si lo hago por ustedes. O sea no sé, plantéenselo, que si está **<<DSRETR>>** el el campus virtual **<<DSRETR>>** es para para algo, **<<QICCON>>** ¿vale? **<<QICCON>>** Entonces en el campus virtual, no sé si lo han visto ya, están colgados los grupos. **<<QICCON>>** ¿Lo han visto? **<<QICCON>>** (..1) Pues

están los grupos con las empresas asignadas a cada grupo, <<QICCON>> ¿vale? <<QICCON>> Hay seis grupos. Hay seis sectores diferentes, <<DSREST>> hay- el grupo E1, perdón, D1 tiene una empresa de cada uno de los sectores y otro- el grupo E2 tiene las otras empresas del otro sector. <<DSREST>> Hasta la próxima vez que tengamos seminario, que va a ser el día diecisiete creo que es, que es cuando tenemos el aula de informática, <<DSFIL>> ehhh <<DSFIL>> tienen tiempo para rebatirme el grupo. Ya lo veremos, lo hablamos luego <<DSRETR>> al final de... de la clase, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> Y eso es lo que vamos a hacer hoy. <<CLMMAN>>

<<CLMSS>> Entonces <<DSRETR>> el el resumen del del tema <<DSRETR>> está en el anexo, que es el cuadro de razonamiento lógico, es decir, el cuadro de razonamiento básico, la idea es que <<DSRETR>> le tenemos que preguntar a cada- le tenemos que preguntar a cada hecho contable, <<DSRETR>> le tenemos que hacer cinco preguntas, <<QICCON>> ¿vale? <<QICCON>> Y eso lo tienen que tener ustedes en la cabeza. La primera pregunta es “<<QICIND>> ¿qué elementos intervienen en el hecho contable que estoy leyendo? <<QICIND>> ” Entonces es traducir desde el lenguaje castellano, de una frase en castellano al lenguaje contable, <<QICCON>> ¿vale? <<QICCON>> Y van a tener que hacerlo marcha adelante y marcha atrás, es decir, yo algunas veces les voy a dar una frase, “la empresa compra mercaderías a crédito”. Y ustedes me tienen que hacer la traslación a lenguaje contable. Pero también les puedo dar el lenguaje contable, es decir, anotaciones en el diario y ustedes me tienen que decir qué es lo que ha hecho la empresa en ese hecho contable, <<QICCON>> ¿vale? <<QICCON>> Y tienen ahí algún ejercicio <<DSRETR>> de las dos... de las dos maneras. <<DSRETR>> Entonces lo primero que tenemos que preguntar es qué hechos intervienen. Al principio no es fácil, al principio el hecho de ver qué es lo que hay detrás de lo que estoy leyendo no es fácil, pero luego se repiten. Luego es constantemente lo mismo todas las veces, <<QICCON>> ¿vale? <<QICCON>> Entonces al principio no se agobien, pero luego sí que van a ver que... que es más o menos igual. Después de saber qué elementos <<DSREST>> tienen- tenemos en el hecho contable, <<DSREST>> lo que vamos a analizar es a qué masa pertenecen, si son activos, pasivos, patrimonios netos. Después les vamos a preguntar si aumentan o disminuyen esos <<DSSR>> hechos contables esos elementos por ese hecho contable. <<DSSR>> A continuación vemos si son del debe o son del haber, recordamos <<DSRETR>> las las... los movimientos. <<DSRETR>> El único movimiento que hay que aprenderse es qué pasa con las cuentas de activo. Entonces, las cuenta de activo, <<QICDIS>> <<FACT->> <<->> ¿por dónde nacen? <<->> <<FACT->> <<QICDIS>>

S: Por el debe

S: Por el debe

T: <<DSREP>> Por el debe. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿por dónde aumentan? <<->> <<FACT->> <<QICDIS>>

S: [[Por el debe]]

T: <<DSREP>> Por el debe. <<DSREP>> Pues eso es lo que hay que saber. Y disminuyen por el haber. Los activos son muy parecidos <<QICDIS>> <<FACT->> <<->> ¿a qué otro elemento? <<->> <<FACT->> <<QICDIS>>

S: A los gastos

T: <<DSREP>> A los gastos. <<DSREP>> Pues los gastos funcionan igual que los activos. Nacen por el debe. No tiene movimiento en el haber porque el elemento contrario a un gasto es un ingreso, <<QICCON>> ¿vale? <<QICCON>> Entonces los ingresos funcionarían, crecen por el haber, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Y luego como los- en el balance de situación <<DSREST>> tenemos los activos a un lado y los pasivos y patrimonios netos a otro, pasivos y patrimonios netos funcionan <<DSRETR>> al al al sistema contrario que los activos. <<DSRETR>> Los pasivos y los patrimonios netos aumentan <<QICDIS>> <<FACT->> <<->> ¿por el...? <<->> <<FACT->> <<QICDIS>>

S: Haber

T: <<DSREP>> Haber. <<DSREP>> Nacen por el haber y disminuyen por el debe, <<QICCON>> ¿vale? <<QICCON>> <<DSOM>> <<DSRETR>> Y eso es lo que... eso es lo que hay que... <<DSRETR>> <<DSOM>> Y luego poner la cuantía, <<QICCON>> ¿vale? <<QICCON>> Entonces ahí tenemos una serie de de <<DSRETR>> anotac- de anotaciones, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> La primera es que se constituye una empresa individual con la aportación en efectivo de su propietario en treinta mil euros. Entonces, lo primero que hay que pensar en la cabeza es <<DSOM>> ¿qué es lo que ha pasado en ese...? <<DSOM>> Traducirlo al lenguaje vulgar, qué es lo que ha pasado por ese hecho contable. Lo que ha pasado por ese hecho contable es que ha habido una empresa, una persona que ha creado una empresa de un solo dueño. Entonces cuando contamos con la aportación de un solo dueño, hablamos <<QICDIS>> <<FACT->> <<->> ¿de...? <<->> <<FACT->> <<QICDIS>>

S: Capital

T: <<DSREP>> Capital. <<DSREP>> A secas, <<QICCON>> ¿vale? <<QICCON>> Y ha aportado dinero en efectivo, <<QICCON>> ¿vale? <<QICCON>> Entonces, los dos elementos que intervienen son capital <<QICDIS>> <<FACT->> <<->> ¿y...? <<->> <<FACT->> <<QICDIS>>

S: Banco

T: <<DSREP>> Banco o caja, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>>  
Y luego el planteamiento es <<DSREST>> aument- son- el el dinero en caja es de activo, <<DSREST>> la aportación del dueño que es capital es de patrimonio neto. El dinero aumenta y la aportación aumenta, es decir, lo que hay que plantearse es <<QICDIS>> <<EXPL+>> <<+>> ¿antes de ese hecho contable qué pasaba? <<+>> <<EXPL+>> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿tenía capital? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> ¿Mi empresa tenía algo? <<->> <<FACT->> <<QICDIS>>

S: No

T: <<DSREP>> No. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Tenía dinero en efectivo? <<->> <<FACT->> <<QICDIS>>

S: No

T: <<DSREP>> No. <<DSREP>> Entonces ahora con este hecho contable lo que se ha hecho es aumentar los dos, <<QICCON>> ¿vale? <<QICCON>> <<DSFIL>> Eehh <<DSFIL>> los aumentos de activo van <<QICDIS>> <<FACT->> <<->> ¿al...? <<->> <<FACT->> <<QICDIS>>

S: Debe

T: <<DSREP>> Debe. <<DSREP>> Y los aumentos de patrimonio neto van <<QICDIS>> <<FACT->> <<->> ¿al...? <<->> <<FACT->> <<QICDIS>>

S: Al haber

T: <<DSREP>> Al haber <<DSREP>> por treinta mil.

Entonces yo me voy al diario y ese sería... la anotación en el diario. Bancos a capital, caja, aportación del empresario. Y luego me iría al libro mayor, y en el mayor tendría un aumento de treinta mil en caja y un aumento de la aportación del empresario o del capital en el haber, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Siguiente hecho contab- bueno los saldos <<DSREST>> que son las diferencias de partidas. <<DSREP>> Insisto, no hay saldos negativos. No puede haber saldos negativos. <<DSREP>> Porque entonces no hemos entendido nada. O el saldo es acreedor o el saldo es deudor, pero nunca negativo. Entonces alguien me preguntaba un día: “entonces en caja, si tengo menos cinco mil en caja, <<QICIND>> ¿puedo tener saldo negativo? <<QICIND>> ”

S: No

T: En bancos. Y si tengo cinco mil negativos, número rojo de cinco mil... funcionará como saldo acreedor, <<QICCON>> ¿vale? <<QICCON>>

Ahora la empresa, fijaos el concepto de ingreso- ingresa en la cuenta corriente a su favor dos mil euros, aquí no hay ingresos, <<QICCON>> ¿vale? <<QICCON>> Cuidado con estos verbos. Lo usamos vulgarmente el nombre de ingresos como de depósito de una cuenta corriente de un banco, <<QICCON>> ¿vale? <<QICCON>> Entonces aquí los dos elementos que intervienen son <<DSFIL>> ehhh <<DSFIL>> dinero en caja y el dinero en bancos. Uno aumenta, otro disminuye, uno va al debe y otro va al haber. La anotación contable sería esta. Disminuye la caja y aumenta bancos. Y luego la representación en el libro diario, <<QICCON>> ¿vale? <<QICCON>> Ahora la empresa lo que hace es <<DSFIL>> ehhh <<DSFIL>> comprar un mobiliario. Fijaos aquí tenemos tres cuentas, intervienen tres cuentas en este en este hecho contable. Tenemos la empresa compró un mobiliario, entonces ese sería uno de los elementos, mobiliario. Y luego dice que la mitad lo abona a través <<DSREST>> de caja. O bancos, me da igual. <<DSREST>> Y la otra mitad dice que contrae <<DSRETR>> una una deuda <<DSRETR>> a seis meses. Entonces los tres elementos que tenemos es mobiliario, dinero en caja y proveedores de inmovilizado a corto plazo. Cuando compramos un inmovilizado, le llamamos proveedores de inmovilizado. No se le puede llamar proveedores, <<QICCON>> ¿vale? <<QICCON>> Proveedores de inmovilizado. Nos proveen de inmovilizado. A corto plazo porque la deuda es por seis meses. Menos de doce meses, es a seis meses. Entonces el mobiliario es una cuenta de activo. Dinero en cajas es una cuenta activo y los proveedores de inmovilizado es una <<DSREST>> cuenta- es una obligación de pago, es una cuenta de pasivo. <<DSREST>> Por ese hecho contable, <<QICSA>> ¿qué pasa con mobiliario? <<QICSA>> No tenía mobiliario y ahora mi mobiliario... aumenta. <<QICDIS>> <<EXPL+>> <<+>> ¿Qué pasa con el dinero en caja por ese hecho contable? <<+>> <<EXPL+>> <<QICDIS>> Si pago, <<QICSA>> ¿qué pasa con mi caja? <<QICSA>> Disminuye. Y <<QICDIS>> <<FACT->> <<->> ¿la deuda con los proveedores, los proveedores de inmovilizado? <<->> <<FACT->> <<QICDIS>>

S: Aumenta

T: Antes no tenía esa deuda con el proveedor y ahora tengo esa deuda con el proveedor y entonces aumenta con proveedores. <<QICSA>> ¿Cómo sería la anotación en el diario? <<QICSA>> Así sería la anotación en el diario. Tengo mobiliario cinco mil a caja dos mil quinientos y a proveedores de inmovilizado dos mil quinientos. <<QICDIS>> <<FACT->> <<->> <<DSREST>> ¿Cuántas cuentas- cuántas tes, cuántas cuentas aparecerían por ese hecho contable nuevas? <<DSREST>> <<->> <<FACT->> <<QICDIS>>

S: XX

T: No

S: XX

T: No. <<QICDIS>> <<FACT->> <<->> <<DSREP>> ¿Cuántas cuentas nuevas? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Cuántas tes nuevas aparecerían en el mayor? <<DSREP>> <<->> <<FACT->> <<QICDIS>>

S: ¡Ah nuevas!

T: Nuevas

S: Mobiliario

T: <<DSREP>> Mobiliario <<DSREP>>

S: ...Y proveedores

S: Bancos

T: Y proveedores de inmovilizado. Bancos ya lo tenemos. <<DSREST>> No se puede abrir- esto parece XXX, pero no se puede abrir una cuenta, si ya tenemos esa cuenta abierta. <<DSREST>> <<DSREP>> No se puede volver a abrir, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> He visto en algún examen que hay gente que me hace esto: (writing on the b/b) bancos veinte mil pues pone aquí bancos veinte mil. Y ahora dice la empresa realiza otra aportación y sus bancos aumentan diez mil, y hace así bancos diez mil. Y eso con tanta te parece un cementerio. <<DSOM>> Lleno de tes por tos- <<DSOM>> <<DSREST>> y hay... puede haber yo qué sé ochenta tes. <<DSREST>> No tiene sentido, <<QICCON>> ¿vale? <<QICCON>> <<DSREST>> Se mete la- el mismo dinero se mete en la misma te porque es la misma cuenta. <<DSREST>> Entonces yo aquí meto diez mil sin necesidad de crear una nueva cuenta, <<QICCON>> ¿vale? <<QICCON>> Porque ya la tengo abierta <<DSRETR>> esa esa te. <<DSRETR>> <<QICCON>> ¿Sí? <<QICCON>> (..3) Bueno pues funcionaría se aumenta el mobiliario, disminuye la caja y aumenta... <<DSFIL>> eehh <<DSFIL>> proveedores. Insisto en los conceptos de debe y haber. Zipi y zape. No hay ningún significado en la en las partidas ni de la izquierda ni de la derecha. Dime

S: Si te dice XXX

T: Ahora lo vamos a hacer si

S: ...Que... a demás de la deuda que contraes con el banco tienes que pagar un cinco por ciento más. ¿Tendrías que calcular ese cinco por ciento y ponerlo como gastos en la parte del debe?

T: <<DSFIL>> Uhm. <<DSFIL>> <<DSREST>> Ahora- luego lo vemos. <<DSREST>> <<DSREP>> Ahora lo vemos de todas maneras. <<DSREP>> Entonces, con esos asientos que hemos hecho, esto lo tienen colgado en el campus virtual, tendríamos ese libro diario, <<DSREP>> el libro diario, <<DSREP>> tendríamos esos asientos, <<QICCON>> ¿vale? <<QICCON>> Y



tendríamos este mayor, <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> Con la idea de que lo que hay en el mayor está en el diario, y lo que está en el diario es copia del mayor, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> La información está en los dos sitios. Si ahora a mí me pregunta el jefe: “<<QICDIS>> <<FACT->> <<->> ¿cuánto dinero queda en bancos? <<->> <<FACT->> <<QICDIS>> ”

S: Dos mil

T: <<QICREP>> ¿Cuánto? <<QICREP>>

S: Cinco mil

T: En bancos dos mil, y <<QICDIS>> <<FACT->> <<->> ¿en caja? <<->> <<FACT->> <<QICDIS>>

S: Veinticinco mil quinientos

T: <<DSREP>> Veinticinco mil quinientos. <<DSREP>> Sólo tengo que mirar el saldo, <<QICCON>> ¿vale? <<QICCON>>

En el siguiente tema vamos a ver cómo de lo que hemos hecho, del mayor y <<DSRETR>> del... y del diario, <<DSRETR>> pasamos a hacer el balance de situación. Ese sería el siguiente paso que se hace con un procedimiento que se llama el cierre de la contabilidad, <<QICCON>> ¿vale? <<QICCON>> Cuando hagamos el cierre de la contabilidad veremos cómo se calcula el balance de situación, <<QICCON>> ¿vale? <<QICCON>> (.2) <<CLMSS>>

<<CLMMAN>> Bueno pues vamos a hacer entonces el ejercicio de la página... ciento cincuenta y dos. <<DSREP>> Página ciento cincuenta y dos. <<DSREP>>

A ver, <<QRCPR>> ¿dos voluntarios? <<QRCPR>> (...6) Todos de golpe no <<DSFIL>> eh <<DSFIL>> señores. Todos de golpe no. Venga, ayúdanos. (Trying to pull the screen up) Jolines. No hay manera hoy. Hoy no se deja. Bueno, <<DSRETR>> lo hacemos... lo hacemos aquí. <<DSRETR>> Da igual. A ver ayúdanos. <<DSOM>> Que no me acuerdo...<<DSFIL>> eehh <<DSFIL>> <<DSOM>>

S: Esteban

T: Esteban, sin nada. <<DSOM>> Y... luego nos ayuda... <<DSOM>> Venga. Eres <<QICCON>> ¿Patricia? <<QICCON>>

S: No, Lucía

T: Lucía, venga. Pues Lucía que es la chica <<DSREST>> nos va a elegir- vas a elegir qué es lo que quieres hacer, <<DSREST>> si el diario o el mayor

S: El diario

T: Venga. ¡Vamos! Claro. <<QRCPR>> ¿Tú haces el mayor entonces? <<QRCPR>> Venga. Y tú haces el diario. <<DSOM>> A ver si pone... <<DSOM>> ayudarme a mover esto (referring to the screen) <<DSOM>> No se baja- no se... <<DSOM>> <<DSOM>> Se supone que hay que bajar y luego...<<DSOM>>

(The student pulls the screen up easily)

Cha chan @@ Gracias. Bueno pues yo voy a hacer el cuadro de razonamiento lógico, <<QICCON>> ¿vale? <<QICCON>> Empezamos <<DSRETR>> por... por allí. <<DSRETR>> <<DSOM>> Lees <<DSRETR>> la primera... el primer... el primer... <<DSRETR>> <<DSOM>> Silencio por favor <<CLMMAN>>

<<CLMMAT>> S: (Reading) XXXX

T: Muy bien. Pues dinos cuál son los elementos que intervienen en ese hecho contable. <<DSREST>> Se está creando- se crea la empresa <<DSREST>> y entonces lo primero que hay <<QICDIS>> <<FACT->> <<+>> ¿qué hay? <<+>> <<FACT->> <<QICDIS>>

S: ...Hay socios que dan dos cientos mil euros

T: Lo primero que hay es...dinero, bancos...

S: (on the b/b) ¿Lo voy poniendo?

T: Claro, tienes que ir abriendo una te <<DSREP>> donde corresponda, donde corresponda <<DSREP>>

S: ...¿Saldo acreedor?

T: A ver... Y <<QRCPR>> ¿la siguiente? <<QRCPR>> Bancos es <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿una cuenta...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: De activo

T: <<DSREP>> Que es de activo, <<DSREP>> sí, pero primero bancos es una cuenta y la aportación de los socios <<QICDIS>> <<FACT->> <<->> ¿qué le llamamos? <<->> <<FACT->> <<QICDIS>> (..2)

S: XXX

T: Capital. Vale. Los bancos son <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿cuentas de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>> (...3)

S: Cuentas de... activo

T: <<DSREP>> Activo. <<DSREP>> Y el capital es <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿una cuenta de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>> (...3)

S: Patrimonio neto

T: <<DSREP>> Patrimonio neto. <<DSREP>> Vale. Los bancos, por ese hecho contable <<QICDIS>> <<FACT->> <<+>> ¿qué hacen? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>> (..1) Antes no tenías banco <<QICDIS>> <<FACT->> <<->> ¿y ahora? <<->> <<FACT->> <<QICDIS>>

S: Ahora sí tienes

T: Tienes más bancos. Y <<QICDIS>> <<FACT->> <<->> ¿patrimonio neto? <<->> <<FACT->> <<QICDIS>>

S: También

T: No tenías y ahora aumenta, <<QICCON>> ¿no? <<QICCON>> Vale. <<QICDIS>> <<FACT->> <<->> ¿Dónde se ponen los aumentos de activo? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿En el debe o en el haber? <<->> <<FACT->> <<QICDIS>>

S: En el debe

T: <<DSREP>> En el debe. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Y los aumentos de patrimonio neto? <<->> <<FACT->> <<QICDIS>>

S: Haber

T: <<DSREP>> Al haber. <<DSREP>> <<DSSR>> Y la cuen- y la cantidad <<DSSR>> son doscientos mil. <<QICCON>> ¿Vale? <<QICCON>> <<DSOM>> Pues entonces... <<DSOM>>

S: XXX

T: No, sí, es que tenemos que seguir la estructura <<DSRETR>> del del diari- el diar- el diar- diario <<DSRETR>> me lo podéis hacer en el formato tradicional o en el formato americano. Pero elegir un criterio que seguís siempre, pero un <<DSCODE>> mix <<DSCODE>> no. <<DSOM>> No me podéis hacer... <<DSOM>> <<DSCOIN>> esto es un Esteban formato que no vale <<DSCOIN>>

S: @@ XXXX y aquí bancos

T: Eso es. Y ponme otra raya aquí. <<DSREP>> Ponme otra raya aquí también <<DSREP>> para separar la cantidad, capital social. Ahí. Y otra raya en el otro lao donde pone la cuantía. <<DSOM>> Un poco más un poco más...

<<DSOM>> bueno da igual. Aquí bancos y aquí la cantidad. Siempre la misma estructura <<QICSA>> ¿por qué? <<QICSA>> <<DSREP>> Porque es oficial. Son criterios que no que no digo yo, <<DSREP>> <<QICCON>> ¿vale? <<QICCON>> Y luego ponemos bancos, fijaos, decíamos de aquí para arriba luego veremos por qué, ponemos las cuentas permanentes, que son las cuentas que pertenecen <<QICDIS>> <<FACT->> <<->> ¿a quién? <<->> <<FACT->> <<QICDIS>>

S: Al balance

T: <<DSREP>> Al balance de situación. <<DSREP>> Y de aquí para abajo ponemos las cuentas temporales. Que son las que pertenecen <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Pérdidas y [ganancias]

T: <<DSREP>> [Cuenta de] pérdidas y ganancias. <<DSREP>> De aquí para allá ponemos las cuentas que tienen saldo deudor y de aquí para allá las cuentas que tienen saldo acreedor. Muy bien. Seguimos Melisa

S: (Reading) “Ese mismo día el banco la concede un préstamo de cuatro mil, depositados en la misma cuenta corriente anterior para devolver dentro de ocho meses”

T: Entonces <<QICDIS>> <<FACT->> <<->> ¿cuáles son los elementos que intervienen? <<->> <<FACT->> <<QICDIS>>

S: Bancos

T: <<DSFIL>> Eehh eehh <<DSFIL>> la empresa recibe

S: ...Un préstamo

T: <<DSREP>> Un préstamo <<DSREP>> de cuatro mil euros

S: ... A devolver en [ocho meses]

T: [En ocho meses] Entonces, <<QICDIS>> <<FACT->> <<->> ¿qué tenemos? <<->> <<FACT->> <<QICDIS>> Bancos y <<QICDIS>> <<FACT->> <<->> ¿qué más? <<->> <<FACT->> <<QICDIS>>

S: ...Deudas a corto plazo

T: <<DSREP>> Deudas a corto plazo. <<DSREP>> Los bancos <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿son de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Activo

T: Y <<QICDIS>> <<FACT->> <<->> ¿las deudas a corto plazo? <<->> <<FACT->> <<QICDIS>>

S: ...Pasivo

T: <<DSREP>> Pasivo. <<DSREP>> Los bancos por ese hecho contable <<->> <<QICDIS>> <<FACT->> ¿aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿las deudas? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan <<DSREP>> también. Los aumentos de activo <<QICDIS>> <<FACT->> <<->> ¿van al...? <<->> <<FACT->> <<QICDIS>>

S: Al debe

T: Y <<QICDIS>> <<FACT->> <<->> ¿los aumentos de pasivo? <<->> <<FACT->> <<QICDIS>>

S: ...Al haber

T: <<DSREP>> Al haber. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿La cuantía? <<->> <<FACT->> <<QICDIS>>

S: Cuatro mil

T: <<DSREP>> Cuatro mil. <<DSREP>> Muy bien. <<QICCON>> ¿Vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> Erika

S: (Reading) “El dieciseis de marzo la empresa compra un local por ochenta mil euros. XXXX[XXXX]”

S: [Perdón, ¿se puede pasar?]

S: ...”y se le concede un préstamo hipotecario de XXX a pagar en veinte años y los primeros cinco años XXX”

T: Bueno entonces, lo primero. A ver, vamos a ver los elementos que intervienen

S: ...Terrenos y construcciones

T: Terrenos es una cuenta. Fijaos, dijimos, ya veremos luego por qué, pero en principio tenemos que saber que no existe una cuenta que se llame edificio o local, <<QICCON>> ¿vale? <<QICCON>> Tenemos que separar los terrenos de las construcciones. El vuelo del suelo. <<QICCON>> ¿Sí? <<QICCON>>

<<QICSA>> ¿Por qué? <<QICSA>> Porque contablemente tiene unas implicaciones diferentes, <<QICCON>> ¿vale? <<QICCON>> Entonces tenemos terrenos, construcciones

S: ...Bancos y deudas

T: Bancos y <<QICDIS>> <<FACT->> <<->> ¿qué más? <<->> <<FACT->> <<QICDIS>>

S: ...Deuda

S: (on the b/b) ¿Por cuánto?

S: XX

T: Fijaos, ya tenemos un hecho contable que tiene cuatro cuentas, <<QICCON>> ¿vale? <<QICCON>> Puede haber hasta ocho cuentas... Los terrenos <<QICDIS>> <<FACT->> <<->> ¿de qué son? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: <<DSREP>> Activo. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Las construcciones? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: <<DSREP>> Activo. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Los bancos? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: Y <<QICDIS>> <<FACT->> <<->> ¿las deudas? <<->> <<FACT->> <<QICDIS>>

S: Pasivo

T: Muy bien. Los terrenos por ese hecho contable, <<QICDIS>> <<FACT->> <<+>> ¿qué pasa? <<+>> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumenta. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Las construcciones? <<->> <<FACT->> <<QICDIS>>

S: Aumenta

T: <<QICDIS>> <<FACT->> <<->> ¿Los bancos? <<->> <<FACT->> <<QICDIS>>

S: Disminuyen

T: Y <<QICDIS>> <<FACT->> <<->> ¿las deudas? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan <<DSREP>>

S: Entonces, ¿cuánto es la cantidad?

T: Espera, espera. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Los aumentos de activo? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿los aumentos de activo? <<->> <<FACT->> <<QICDIS>> <<DSREP>>

S: Debe

T: <<QICDIS>> <<FACT->> <<->> ¿Las disminuciones de activo? <<->> <<FACT->> <<QICDIS>>

S: ...Haber

T: Y <<QICDIS>> <<FACT->> <<->> ¿las aumentos de pasivo? <<->> <<FACT->> <<QICDIS>>

S: Haber

T: Ahora las cantidades. Nos dicen que vale ochenta mil todo el local, pero el suelo vale cien mil. Entonces en terrenos ponemos cien mil. La suma de los terrenos más los locales son ciento ochenta mil, entonces por diferencia <<QICDIS>> <<FACT->> <<->> ¿cuánto valdrá la construcción? <<->> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> ¿Ciento ochenta mil menos cien mil? <<->> <<FACT->> <<QICDIS>>

S: Ochenta mil

T: <<DSREP>> Ochenta mil. <<DSREP>> Entonces en la parte del debe tenemos que tener ciento ochenta mil. Vale. Y ahora, <<QICDIS>> <<FACT->> <<->> ¿cuánto se paga por bancos? <<->> <<FACT->> <<QICDIS>>

S: Cincuenta mil

T: <<DSREP>> Cincuenta mil. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿la diferencia? <<->> <<FACT->> <<QICDIS>> <<DSOM>> No nos dicen todavía que tenemos que pagar intereses ni nada entonces... <<DSOM>>

S: Sí

T: <<QICCON>> ¿Qué dice? <<QICCON>>

S: Fijo al cinco por ciento

S: Fijo al cinco por ciento y el resto de la cuantía a pagar en cinco años de carencia

T: Eso es y <<DSREST>> los c- y y <<QICDIS>> <<EXPL+>> <<+>> ¿qué significa los primeros cinco años de carencia? <<DSREST>> <<+>> <<EXPL+>> <<QICDIS>>

S: ...XXX

T: Entonces hasta que no pase el año cinco, no vamos a pagar nada. Luego verán en segundo que no es exactamente como yo les estoy explicando pero es que en primero no podemos entrar en coste amortizado y un montón de cosas complejas, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> (...3) Está bien (looking at the b/b) y... está bien. <<QICCON>> ¿Vale? <<QICCON>> <<DSOM>> Fijaos, la suma de todas las cuantías del debe para comprobar- <<DSOM>>

Adrián, está nominado.

Y sumamos la suma del haber y <<DSREST>> me da... me tiene que dar lo mismo. <<DSREST>> Si se aburren este fin de semana, lo pueden hacer en Excel

S: Sí

SS: [[ @ @ @ ]]

T: Y entonces lo que haces es tiras de la celda de Excel, sumas igual las partidas de un lado y las partidas del otro y ya sabes que está bien hecho, ¿vale? <<DSOM>> Si tuviéramos ordenadores en el aula, lo podríamos hacer pero... <<DSOM>>

S: ¿Hace falta que esté XX?

T: No, no hace falta, pero queda bien así también, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<QICREF>> <<OPIN->> ¿Alguna duda? <<OPIN->> <<QICREF>> (..2) Corina, siguiente

S: (Reading) “El veinte de marzo XX un crédito de diez ordenadores con impresora XXX por diez mil euros”

T: Vale, <<DSREST>> entonces compra... Lo primero es compra <<DSREST>> <<QICDIS>> <<FACT->> <<->> ¿qué? <<->> <<FACT->> <<QICDIS>>

S: Ordenadores

T: <<DSREP>> Ordenadores, <<DSREP>> que en contabilidad les llamamos <<DSREP>> equipos de procesos de información. <<DSREP>> <<DSOM>> A todo lo que son- <<DSOM>> <<CLMMAN>> Adrián... te he dicho que te vayas fuera. Amablemente



S: Pensé que me estabas dando un aviso

T: Pues es que llevas to el rato y me estás despistando al resto

S: ...Estaba hablando de esto

T: Bueno pues el último aviso, pero cógete el folio, anótalo... Y <<QICRET>> ¿te acuerdas de todo lo que estamos haciendo? <<QICRET>>

S: ...Me he enterao

T: Eres un crack. Así me gusta. <<CLMMAN>> <<DSREP>> Entonces en equipos de procesos de información incluimos todo lo que sean ordenadores, impresoras, faxes, teléfonos... todo eso va aquí en equipos de procesos de información. <<DSREP>> Y luego fijaos, dice que es a crédito. Hay dos maneras de de pagar las cosas, o al contado o a crédito. <<DSREST>> Pero no significa- yo aquí- si pongo aquí crédito, <<DSREST>> y esto ponerlo ahí en los apuntes y luego lo tacháis, esto está mal. <<QICSA>> ¿Por qué? <<QICSA>> Porque crédito es un activo. Lo que quiere decir es que la otra persona te ha dado un crédito y para ti, es una deuda. <<DSREST>> Porque tú recibes- tú no vas a recibir las dos cosas. <<DSREST>> O sea recibo <<DSRETR>> el el ordenador <<DSRETR>> y luego encima también recibo el dinero. Hombre, no fastidies. O sea yo recibo el ordenador y tengo la obligación de pagar un dinero. <<DSREST>> Como el- esta partida es una partida ¿de qué? <<DSREST>> Activo no corriente, la deuda que surge de un activo no corriente se llama proveedores de inmovilizado. Y es <<QICDIS>> <<FACT->> <<->> ¿a cuánto tiempo? <<->> <<FACT->> <<QICDIS>>

S: A crédito

T: <<DSREP>> A crédito. <<DSREP>> Bueno, suponemos que es a corto plazo. <<DSOM>> Si porque sino <<DSRETR>> no te van a... no te van a... hoy en día no... <<DSRETR>> sobre todo no te... a crédito lo menos posible porque corres un riesgo de insolvencia. <<DSOM>> Bueno, <<DSFIL>> eeehhh <<DSFIL>> el equipo de procesos de información, activo, y <<QICDIS>> <<FACT->> <<->> ¿los proveedores? <<->> <<FACT->> <<QICDIS>>

S: Pasivo

T: <<DSREP>> Pasivo. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan <<DSREP>> los dos. Aumentos de activos, debe y haber. <<QICCON>> ¿Eran tres mil? <<QICCON>>

S: Seis mil

T: <<DSREP>> Seis mil. <<DSREP>> Muy bien. <<CLMMAN>> Siguiente.  
<<QRCAS>> ¿Estáis cansados? <<QRCAS>> Seguimos, Gabriel <<CLMMAN>>

S: (Reading) “Por los servicios prestados a una empresa mayorista durante el mes de marzo cobra por transferencia bancaria veinte mil euros”

T: Vale, <<QICDIS>> <<FACT->> <<+>> ¿entonces? <<+>> <<FACT->>  
<<QICDIS>>

S: ...Prestación de servicios

T: <<DSREP>> Prestación de servicios <<DSREP>> porque fijaos  
<<DSRETR>> esto es- este es la cuenta principal de esta empresa.  
<<DSRETR>> Los ingresos de esta empresa. <<QICCON>> ¿Vale?  
<<QICCON>> Porque se dedica a prestar servicios de viajes, a organizar viajes por internet. Entonces cuando dice que por los servicios prestados a una empresa mayorista, <<QICCON>> ¿vale? <<QICCON>> Ponemos prestación de servicios <<QICSA>> ¿y...? <<QICSA>> (..1) Bancos porque lo reciben mediante transferencia bancaria. Si fuera crédito, ¿qué tendríamos que poner aquí? (...3) <<QICDIS>> <<FACT->> <<->> ¿Si es el derecho de cobro de la actividad principal? <<->> <<FACT->> <<QICDIS>>

S: Clientes

S: Clientes

S: Cliente, ¿no?

T: <<DSREP>> Clientes, <<DSREP>> pondríamos aquí, <<QICCON>> ¿vale?  
<<QICCON>> Prestación de servicios es una cuenta <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Ingresos

T: <<QICDIS>> <<FACT->> <<->> ¿Dónde? <<->> <<FACT->> <<QICDIS>> Huy...  
<<QICDIS>> <<FACT->> <<->> ¿Dónde va...? <<->> <<FACT->> <<QICDIS>>  
<<QICDIS>> <<FACT->> <<->> ¿Dónde va...? <<->> <<FACT->> <<QICDIS>>  
Ahí, muy bien. Y <<QICDIS>> <<FACT->> <<->> ¿bancos? <<->> <<FACT->>  
<<QICDIS>>

S: Activo

T: <<DSREP>> Activo. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Qué pasa con los ingresos? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->>  
¿Aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿los activos de los bancos? <<->> <<FACT->> <<QICDIS>>

S: ...Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Ahora, los ingresos aumentan <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿por el...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...Haber

T: Y <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿los activos por el...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...Debe

T: Y <<QICDIS>> <<FACT->> <<->> ¿la cuantía? <<->> <<FACT->> <<QICDIS>>

S: ...Diez mil euros

T: <<DSREP>> Diez mil. <<DSREP>> (Cheking both b/b) Muy bien y muy bien

S: ¿Esto va aquí?

T: Sí, porque es un ingreso y los ingresos van en el haber. Gracias Lucía

S: ¿Cuánto es?

T: Diez mil. Sí, gracias

S: ¿Podría ser XXXX?

<<CLMSS>> T: Eso es cuando se haya reconocido el ingreso. Primero tienes que reconocer el ingreso y luego cobrarlo. <<DSREST>> Haces... es muy buena pregunta. Haces clientes, prestaciones de servicio y luego cierras clientes a bancos, que es lo que se hace. <<DSREST>><<QICSA>> ¿Para qué? <<QICSA>> <<DSREST>> Para que reconozcas- <<QICREF>> <<FACT->> <<->> ¿No tenéis algún <<DSREST>> padre- no tenéis alguna madre <<DSREST>> que trabaja en consultoría o en una gestoría o algo de eso? <<DSREST>> <<->> <<FACT->> <<QICREF>> <<QICREF>> <<FACT->> <<->> ¿Y no os dicen estoy haciendo ahora el tres cuatro siete que se acaba el plazo hoy? <<->> <<FACT->> <<QICREF>> (...2) Pues hay un documento que es el tres cuatro siete que <<DSREST>> lo que hace es recoger- es un es un documento de Hacienda meramente informativo pero que recoge- tienes que recoger todas aquellas operaciones que ha realizado la empresa por más de tres mil un euros. <<DSREST>> Un poco por todo el tema del fraude fiscal y toda la historia esta. Entonces todas las operaciones en contabilidad en el ordenador, ya lo veremos, no se pueden hacer directamente así, sino que tienes que reconocer el cliente primero y luego dar de baja el cliente, aunque

se hace automático, <<QICCON>> ¿vale? <<QICCON>> Pero tienes que reconocer quién es ese cliente al que tú al que tú le has cobrado el dinero. Lo que pasa es que <<DSREST>> aquí, aquí en el ordenador, <<DSREST>> <<DSRETR>> en la... en la... en la clase <<DSRETR>> lo hacemos directamente pero en la vida real no se hace así, <<QICCON>> ¿vale? <<QICCON>> <<CLMSS>>

<<CLMMAN>> Otro voluntario. Venga, que tienes ganas, que ya te he oído yo. Y... <<QRCPR>> ¿una voluntaria? <<QRCPR>> María, <<QRCPR>> ¿nos ayudas? <<QRCPR>>

No, no, no, no tú vas sumando.

Bueno, seguimos, <<DSOM>> íbamos... <<DSOM>> a ver silencio <<CLMMAN>>

S: (Reading) "XXXX se hace efectivo el diecisiete de marzo XX" Eehh

T: Aquí <<QICDIS>> <<FACT->> <<->> ¿cuáles son los elementos que intervienen? <<->> <<FACT->> <<QICDIS>> (..2) Si has remunerado significa que <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿has...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Pagado

T: <<DSREP>> Pagado, <<DSREP>> <<QICCON>> ¿no? <<QICCON>> Entonces uno de los elementos que intervienen <<QICDIS>> <<FACT->> ¿cuál es? <<FACT->> <<QICDIS>>

S: Bancos

T: <<DSREP>> Bancos. <<DSREP>> Y <<QICSA>> ¿por qué han disminuido tus bancos? <<QICSA>> Te has ido de juerga... has comprado un coche... <<QICSA>> ¿Qué has hecho? <<QICSA>> <<QICSA>> ¿Pagar a quién? <<QICSA>> (..2) A los trabajadores, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> (..2) Pues ese gasto se llama sueldos y salarios. (To student at the b/b) Tú <<QICDIS>> <<FACT->> <<->> ¿cuántas cuentas tienes que crear de este hecho contable? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Banco la tienes? <<->> <<FACT->> <<QICDIS>>

S: Banco... Sí, ¿no?

T: Está allí. Vale. Y <<QICDIS>> <<FACT->> <<->> ¿sueldos y salarios lo tienes? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehh no

T: No, pues tienes que crear una cuenta sueldos y salarios. <<QICDIS>>  
 <<FACT->> <<->> ¿Dónde creamos la cuenta sueldos y salarios? <<->>  
 <<FACT->> <<QICDIS>>

SS: [[Abajo a la izquierda]]

T: <<DSREP>> [Abajo a la izquierda] <<DSREP>> Eso es. Pues ahí creas una  
 te que se llama sueldos y salarios. Bancos es una cuenta <<QICDIS>> <<FACT->>  
 <<->> <<DSOM>> ¿de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>> Activo.  
 Y cuentas y salarios es una cuenta <<QICDIS>> <<FACT->> <<->> ¿de...? <<->>  
 <<FACT->> <<QICDIS>>

S: Gasto

T: <<DSREP>> Gasto. <<DSREP>> <<QICDIS>> <<FACT->> <<->> ¿Qué hacen  
 los bancos? <<->> <<FACT->> <<QICDIS>> Si tú pagas, <<QICDIS>> <<FACT->>  
 <<->> ¿aumenta o disminuye? <<->> <<FACT->> <<QICDIS>>

S: Disminuye

T: <<DSREP>> Disminuye. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿los  
 gastos? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: No tenías esos gastos y ahora tienes esos gastos. Aumentan. Las  
 disminuciones del activo van <<QICSA>> ¿al...? <<QICSA>> Haber. Y los  
 aumentos de gastos van <<QICSA>> <<DSOM>> ¿al...? <<DSOM>>  
 <<QICSA>> Al debe. <<DSRETR>> Y la cuan- la cuantía <<DSRETR>>  
 <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿es...? <<DSOM>> <<->> <<FACT->>  
 <<QICDIS>>

S: Cuatro mil

T: <<DSREP>> Cuatro mil euros. <<DSREP>> Entonces cuatro mil sueldos y  
 salarios, bancos cuatro mil. <<QICCON>> ¿Sí? <<QICCON>> Tu compañero.  
 <<QICREF>> <<OPIN->> <<+>> ¿Dudas? <<+>> <<OPIN->> <<QICREF>>

S: ¿Fecha?

T: <<DSREP>> Cuatro mil, cuatro mil <<DSREP>>

S: Cuatro mil

T: <<DSREP>> Cuatro mil. <<DSREP>> Veintisiete de marzo. Has puesto los  
 cuatro mil aquí y ahora hay que poner en bancos que disminuye cuatro mil en  
 el haber

S: ¿En bancos?

T: <<DSREP>> En bancos. En el haber <<DSREP>>

S: En el haber

T: <<DSOM>> Y... <<DSOM>>

S: Cuatro mil

T: <<DSREP>> Cuatro mil. <<DSREP>> Fijaos, si vamos poniendo las mismas cantidades a los dos sitios, nos tiene que cuadrar por narices, <<QICCON>> ¿vale? <<QICCON>> Venga seguimos. Tu compañero

S: (Reading) "XXXXXXXXXX"

T: Vale. Entonces si paga, donde leamos la palabra pagar, <<QICSA>> <<DSREST>> ¿qué pasa- qué cuenta tenemos seguro? <<DSREST>> <<QICSA>> Bancos. Entonces usamos bancos. Y <<QICDIS>> <<FACT->> <<->> ¿la otra cuenta? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSREST>> ¿Cuál es la cuenta que...? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<REA+>> <<+>> ¿Por qué pagamos? <<+>> <<REA+>> <<QICDIS>> <<DSREST>>

S: Proveedores

S: XXX

T: Porque vamos a quitar una deuda con los proveedores de inmovilizado. Entonces la cuenta que interviene son proveedores de inmovilizado a corto plazo. Los bancos <<QICDIS>> <<FACT->> <<->> ¿de qué son? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: Y <<QICDIS>> <<FACT->> <<->> ¿los proveedores de inmovilizado? <<->> <<FACT->> <<QICDIS>>

S: ...Pasivo

T: <<DSREP>> Pasivo. <<DSREP>> <<QICSA>> ¿Qué pasa con los bancos si pagas? <<QICSA>> <<QICSA>> ¿Aumenta o disminuye? <<QICSA>> <<DSREP>> Disminuye. <<DSREP>> Y <<QICDIS>> <<FACT->> <<+>> ¿qué pasa con los proveedores si ya no los vas a tener? <<+>> <<FACT->> <<QICDIS>>

S: Disminuye

T: <<DSREP>> Disminuye <<DSREP>> también. Las disminuciones de activo <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿van al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Debe

T: Y las disminuciones de pasivo <<QICDIS>> <<FACT->> <<->> <<DSOM>>  
¿van al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Haber

T: <<QICDIS>> <<FACT->> <<->> ¿La cantidad? <<->> <<FACT->> <<QICDIS>>  
<<QICCON>> ¿No nos dice la cantidad? <<QICCON>>

S: No

S: Ya la sabes

T: <<DSREP>> Ya la sabes. <<DSREP>> <<QICSA>> ¿Dónde hay que ir a  
mirar el saldo de proveedores? <<QICSA>> <<QICSA>> ¿La cuenta de  
proveedores que tenemos? <<QICSA>> Al mayor. En el mayor tenemos  
proveedores de inmovilizado. Seis mil. <<QICDIS>> <<FACT->> <<->> ¿Cuál es  
el saldo de esta cuenta cuando ya no tenemos esta cuenta? <<->> <<FACT->>  
<<QICDIS>>

S: Cero

T: <<DSREP>> Cero. <<DSREP>> Entonces para que esto sea cero  
<<QICDIS>> <<FACT->> <<+>> <<DSREST>> ¿qué tenemos que tener- qué  
tenemos que poner aquí? <<DSREST>> <<+>> <<FACT->> <<QICDIS>>

S: XXXX

T: Seis mil aquí, <<QICCON>> ¿vale? <<QICCON>> Entonces seis mil ahí, fíjate,  
<<DSREST>> esa cuenta como ya- esa cuenta <<QICDIS>> <<FACT->> <<->>  
¿qué saldo tiene? <<->> <<FACT->> <<QICDIS>> Es como si no existiera.  
<<DSREST>> Hacemos así, al rabo de la te le ponemos dos rayitas y eso  
quiere decir que esa cuenta está cerrada

S: ¿Sólo la puedes cerrar a final de...de XXX, no? Porque a lo mejor puedes  
volver a tener otra deuda

T: Sí, ahora. Ahora, hoy por hoy la tienes cerrada, entonces la señalas

S: ¿Y si la abro XXX? ¿Se podría hacer con caja también?

T: Sí, bancos y cajas lo mismo para mí. No hago distinción entre bancos y  
cajas porque tú tienes dinero en el bolsillo y tienes una tarjeta de crédito y al  
final es lo mismo, puedes pagar el pan con una tarjeta de crédito.

Y... y seis mil de bancos. Vale, fenomenal. Y a ver... (checking b/b)  
proveedores de inmovilizado a bancos. Vale. Muy bien. Siguiente

S: (Reading) "XXXXXX"

T: Vale, entonces, si paga, <<QICDIS>> <<FACT->> <<->> ¿qué cuenta interviene? <<->> <<FACT->> <<QICDIS>>

S: ...Bancos

T: <<DSREP>> Bancos... <<DSREP>> y <<QICDIS>> <<FACT->> <<+>> ¿qué más? <<+>> <<FACT->> <<QICDIS>> <<DSRETR>> ¿Por qué...? ¿Por qué has...? <<QICDIS>> <<FACT->> <<+>> ¿Por qué has...pagado? <<DSRETR>> <<+>> <<FACT->> <<QICDIS>>

S: Suministros

T: <<DSREP>> Por suministros. <<DSREP>> Suministros, dijimos en su momento, que era la cuenta que me recogía todos aquellos conceptos de agua, luz, teléfono, internet, que no se pueden almacenar, <<QICCON>> ¿vale? <<QICCON>> Aquellos gastos que no se pueden almacenar <<DSREST>> se le- le llamamos suministros. <<DSREST>> <<QICDIS>> <<FACT->> <<+>> ¿Qué son bancos? <<+>> <<FACT->> <<QICDIS>>

S: XXX

T: Y <<QICDIS>> <<FACT->> <<->> ¿suministros? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: <<QICDIS>> <<FACT->> <<+>> ¿Qué hacen los bancos si pagas? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: Disminuyen

T: Y <<QICDIS>> <<FACT->> <<->> ¿qué hacen gastos? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Las disminuciones de activo van <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Haber

S: Haber

T: <<DSREP>> Al haber. <<DSREP>> Y los aumentos de gasto van <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Debe



T: <<DSREP>> Debe. <<DSREP>> La cuantía: cuatrocientos cincuenta. Entonces tú tienes que <<DSREST>> recoger otra cuenta, tienes que crear una cuenta nueva que se llama suministros. <<DSREST>> Muy bien, estos dos son... veintiocho, veintiocho y veintiocho. Cuatrocientos cincuenta y cuatrocientos cincuenta. Vale. Muy bien. <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Me siguen? <<QICCON>> (..1) <<QICCON>> ¿Sí? <<QICCON>> <<QICREF>> <<OPIN->> <<+>> ¿Dudas? <<+>> <<OPIN->> <<QICREF>> (..1) Seguimos. Álex

S: (Reading) "XXXX por los servicios de limpieza contratados XXXX por transferencia bancaria"

T: Vale, entonces... <<QICREP>> ¿Perdón? <<QICREP>>

S: XXX

T: Fíjate, prestación de servicios es cuando tú los prestas. Pero tú te dedicas a hacer viajes. Hay una empresa que te está haciendo a ti el servicio, y por eso tú le pagas, <<QICCON>> ¿vale? <<QICCON>> Fijaos, cuando sean servicios que se le hagan a la empresa, de consultoría, de limpieza, de asesoramiento... se llaman servicios de profesionales independientes

S: XXXX

T: Sí. Abogados, arquitectos, de profesionales independientes. O también se puede meter, dependiendo, en servicios exteriores. Bueno, los bancos, <<QICDIS>> <<FACT->> <<+>> ¿qué pasa con los bancos? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿Son de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Activo

T: <<DSREP>> Activo. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿los servicios de profesionales independientes son? <<->> <<FACT->> <<QICDIS>>

S: Gastos

T: <<DSREP>> Gastos. <<DSREP>> <<QICDIS>> <<FACT->> <<+>> ¿Qué hacen por ese hecho contable? <<+>> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Los bancos aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: Disminuyen

T: <<DSREP>> Disminuyen. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿los servicios de profesionales independientes? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Las disminuciones de activo van <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: Haber

T: <<DSREP>> Haber haber. Haber haber. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿los aumentos de gastos? <<->> <<FACT->> <<QICDIS>>

S: ¿Servicios de...?

T: Profesionales independientes. Al debe. Y <<QICSA>> <<DSOM>> ¿la cuantía es...? <<DSOM>> <<QICSA>> Seis cientos. <<QICREP>> ¿Eh? <<QICREP>> ¡Ah, te has ido de línea!

S: Sí

T: Vale. Es el veintinueve de marzo

S: Una pregunta. ¿La cuenta de acreedores XXX?

T: Sí si no pagas

S: ¡Ah! Si le debo...

T: Muy buena pregunta. <<DSREST>> Si la cuenta, si el ejercicio lo que dijera sería en vez de pagar, la empresa recibe un servicio de limpieza, todavía no lo paga. <<DSREST>> Entonces la cuenta que pondríamos no sería bancos, sería acreedores. Por prestaciones de servicio, <<QICCON>> ¿vale? <<QICCON>> Buena pregunta, Laura. La siguiente y la última. <<DSFIL>> Eehh <<DSFIL>> Rebeca, <<QICCON>> ¿Rebeca? <<QICCON>>

S: (Reading) "El cinco de marzo una empresa XXX por los servicios prestados a un particular durante el mes de marzo XXX"

T: Vale. Entonces fíjate, dice factura, <<QICCON>> ¿vale? <<QICCON>> Y <<QICSA>> ¿a qué se dedica la empresa? <<QICSA>> A prestar servicios de viajes. Entonces, esto, si la empresa factura, <<QICDIS>> <<FACT->> <<->> ¿qué elementos tenemos? <<->> <<FACT->> <<QICDIS>> Si <<DSRETR>> no no cobra todavía <<DSRETR>>

S: Derechos de cobro

S: Clientes

T: <<DSREP>> Derechos de cobro, clientes <<DSREP>> y <<QICDIS>> <<FACT->> <<+>> ¿qué más? <<+>> <<FACT->> <<QICDIS>>

S: Prestaciones de servicio

T: <<DSREP>> Ingresos por prestaciones de servicio o prestaciones de servicio. <<DSREP>> (To the student at the b/b) <<QICSA>> ¿Tienes que abrir otra cuenta o no? <<QICSA>> Ya la tienes ahí. Esa la tienes, prestaciones de servicio la tienes

S: Clientes no

T: <<DSREP>> Clientes no, <<DSREP>> pues esa es la que tienes que abrir. <<QICDIS>> <<FACT->> <<->> <<DSREP>> ¿Dónde? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Dónde? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Dónde? <<DSREP>> <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> ¿Los clientes de qué son? <<->> <<FACT->> <<QICDIS>>

S: Activo

T: <<DSREP>> Activo. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿las prestaciones de servicio? <<->> <<FACT->> <<QICDIS>>

S: Ingreso

T: <<DSREP>> Ingreso. <<DSREP>> Son activos, van arriba. Aaahhh los clientes <<QICDIS>> <<FACT->> <<->> ¿aumentan o disminuyen? <<->> <<FACT->> <<QICDIS>>

S: ...Eehhh aumentan

S: Aumentan

T: <<DSREP>> Aumentan. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿las prestaciones de servicio? <<->> <<FACT->> <<QICDIS>>

S: Aumentan

T: <<DSREP>> Aumentan también. <<DSREP>> Aumentos de activo <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿van al...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...Eeehh al debe

T: <<DSREP>> Al debe. <<DSREP>> El otro al haber. Y <<QICDIS>> <<FACT->> <<->> ¿la cantidad? <<->> <<FACT->> <<QICDIS>>

S: ...Mil setecientos

T: <<DSREP>> Mil setecientos. <<DSREP>> <<QICCON>> ¿Sí? <<QICCON>> Gracias. ¡No! ¡Hey! Mil setecientos ahí en servicios y ya te puedes ir. Y tú, muy bien. Gracias. <<QICCON>> ¿Sí? <<QICCON>> (..1) <<QICREF>> <<OPIN->> <<+>> ¿Dudas? <<+>> <<OPIN->> <<QICREF>> (...4) <<QICREF>> <<OPIN->>

<<+>> ¿No hay dudas? <<+>> <<OPIN->> <<QICREF>> (..2) <<QICREF>>  
<<FACT->> <<->> ¿Han intentado hacer el ejercicio nueve? <<->> <<FACT->>  
<<QICREF>>

S: Sí

T: <<QICREF>> <<OPIN->> <<+>> ¿Tienen alguna duda? <<+>> <<OPIN->>  
<<QICREF>> (...5) <<QICDIS>> <<EXPL+>> <<+>> ¿Cómo sería el asiento uno?  
<<+>> <<EXPL+>> <<QICDIS>> <<DSFIL>> Eeehhh <<DSFIL>> el compañero  
de Lucía. Te toca a ti. <<DSREP>> No, no, pero no sales, no sales,  
<<DSREP>> bueno si quieres salir y lucirte vale, <<DSOM>> pero...  
<<DSOM>>

S: (Reading) "XXXXX"

T: <<QRCPR>> ¿Dónde estás, perdóname? <<QRCPR>>

S: ...En el ejercicio nueve

T: Ah vale, <<DSREP>> vale, <<DSREP>> sí. <<QRCPR>> ¿Ese es el nueve?  
<<QRCPR>> Ciento cuarenta- <<QRCPR>> ¿página ciento cuarenta y nueve?  
<<QRCPR>>

S: ...XXXX (Reading) "XXXXX"

T: Vale

S: ... (Reading) "XXXXXX"

T: Hasta ahí. Perdona un momento. <<DSREP>> Hasta ahí. <<DSREP>>  
<<QICDIS>> <<FACT->> <<+>> ¿Ahí hay algún hecho contable que tengamos  
que registrar? <<+>> <<FACT->> <<QICDIS>> En el hecho de que dos colegas  
se junten y digan "vamos a crear una empresa y tal" <<QICDIS>> <<FACT->> <<->>  
>> ¿es un hecho contable? <<->> <<FACT->> <<QICDIS>>

S: No

S: No

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

S: No afecta al patrimonio

T: Porque en principio no hay. No hay cuantía. Si no hay cuantía no puedo  
valorarlo. Y si no lo puedo valorar, no lo puedo contabilizar. <<QICCON>>  
¿Queda eso claro? <<QICCON>> (..1) Primero. Léenos el primero

S: ...(Reading) "XXXX en el registro mercantil, queda registrada la compañía  
XXXXXT: ¿Cuál sería el hecho contable? No hay ¿por qué?

S: Porque XXX

T: Porque en teoría serán dos jóvenes que acaban de acabar la carrera y quieren beneficios en todo el registro, tanto del notario como del registro mercantil. Si no hay dinero, no hay hecho contable. Es un hecho jurídico

S: XXXX

T: No, inicialmente no, hasta luego después. El cuatro de enero, ese es el día tres, el cuatro de enero cada uno de los socios aportan tres mil

S: XXXX

T: <<DSOM>> Ya pero tú ahora mismo lo puedes hacer por int- <<DSOM>>

S: ...XXX

T: Tú lo puedes hacer por internet. Tú haces el registro y todo eso por internet y luego presentas el depósito de lo que has aportao. Se puede. El segundo. Léenos también el segundo, por favor

S: ...(Reading) "El día siguiente cada uno de los socios aporta tres mil euros a la cuenta corriente XXXX como aportación inicial"

T: Ahí. <<QICDIS>> <<FACT->> <<->> ¿Eso sería <<DSFIL>> eehh <<DSFIL>> un hecho contable? <<->> <<FACT->> <<QICDIS>>

S: Sí

T: <<QICDIS>> <<REA+>> <<+>> ¿Por qué? <<+>> <<REA+>> <<QICDIS>>

SS: [[XXXX]]

T: Porque hay dinero. <<QICDIS>> <<EXPL+>> <<+>> <<DSREP>> ¿Cómo sería el asiento? <<+>> <<EXPL+>> <<QICDIS>> Tú mismo, <<QICDIS>> <<EXPL+>> <<+>> ¿cómo sería el asiento? <<DSREP>> <<+>> <<EXPL+>> <<QICDIS>>

S: XXX

T: A ver... <<QICDIS>> <<FACT->> <<->> ¿Cuánto cuánto se aporta? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: <<QICSA>> ¿Por qué? <<QICSA>> Si pone tres mil, <<QICCON>> ¿no? <<QICCON>> Si es aportación de los socios eso es capital social y como hay dos socios, sería tres mil por dos, seis mil. Y en el otro lado pondríamos bancos. <<QICCON>> ¿Sí? <<QICCON>> Vale. Seguimos. Tú mismo también

S: ...(Reading) "Tres. Inician la actividad XXX"

T: <<QICDIS>> <<FACT->> <<->> ¿Eso supone un hecho contable? <<->>  
<<FACT->> <<QICDIS>>

S: No

T: <<DSREP>> No, <<DSREP>> porque no hay valoración. <<QICCON>> ¿Lo veis la diferencia cuándo es un hecho contable y cuándo no es un hecho contable? <<QICCON>> El primero era un hecho jurídico, el uno, y el tres es un hecho...familiar, o social o <<DSALL>> llámalo equis, <<DSALL>> pero no tiene un reflejo monetario. Y como no tiene un reflejo monetario, no lo podemos contabilizar. <<QICCON>> ¿Sí? <<QICCON>> Vale pues eso, hasta ahí... El ocho <<QICDIS>> <<FACT->> <<->> ¿sería un hecho contable? <<->> <<FACT->> <<QICDIS>>

S: Sí

T: <<QICCON>> ¿Ah sí? <<QICCON>> <<QICSA>> ¿Sería un hecho contable el ocho? <<QICSA>> (..2) Tampoco. Sería un hecho familiar <<DSRETR>> de de del del dueño de los socios, <<DSRETR>> pero eso tampoco sería un hecho contable, <<QICCON>> ¿vale? <<QICCON>> <<QICCON>> ¿Veis la diferencia entonces? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> (..2) Vale, fenomenal. <<CLMMAT>> <<CLMMAN>> Intentar hacer el autodefinido de la página ciento cuarenta y ocho. A ver si <<DSRETR>> lo lo hacéis, <<DSRETR>> <<QICCON>> ¿vale? <<QICCON>> <<DSREP>> El autodefinido que hay en la página ciento cuarenta y ocho. <<DSREP>> Intenten hacerlo, <<QICCON>> ¿vale? <<QICCON>> Las definiciones que figuran <<DSRETR>> en la en el... en el crucigrama <<DSRETR>> este- sssshhhh. Las definiciones que figuran en el crucigrama son definiciones del <<DSSR>> Real- del diccionario de la Real Academia de la Lengua. <<DSSR>> Lo que pasa es que lo que quiero que veáis ahí en ese autodefinido es que un concepto que en el lenguaje vulgar, por ejemplo a hombre inmóvil <<QICSA>> <<DSRETR>> ¿qué qué qué término contable creéis que va detrás? <<DSRETR>> <<QICSA>> (..2) Pasivo. <<QICCON>> ¿Vale? <<QICCON>> Una persona que está quieta, a eso se le llama una persona pasiva. En contabilidad pasivo es otra cosa, <<QICCON>> ¿vale? <<QICCON>> Pues así <<DSRETR>> con con todo ello. <<DSRETR>> <<QICDIS>> <<FACT->> <<->> ¿El ataúd? <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<DESC->> <<->> ¿Qué es? <<->> <<DESC->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿Una...? <<DSOM>> <<->> <<FACT->> <<QICDIS>> (...3) Caja, <<QICCON>> ¿vale? <<QICCON>> Pues intentar hacerlo a ver si a ver si os cuadra <<DSOM>> el... el pasatiempo. <<DSOM>>

Bueno, <<DSREST>> <<DSRETR>> hacemos el... hacemos el... <<DSRETR>> empezamos el diez bis. <<DSREST>> <<DSREP>> Diez bis. <<DSREP>> Otros dos voluntarios. El compañero de Esteban <<DSRETR>> y... y <<DSRETR>> <<QRCPR>> ¿quién más? <<QRCPR>> Venga

S: ¿Aquí o allí?

T: Donde quieras. Bueno, no vamos a hacer ya el cuadro de razonamiento. El cuadro de razonamiento lo vamos a hacer en la cabeza, <<QICCON>> ¿vale? <<QICCON>>

S: ¿Qué página?

T: La ciento cincuenta y nueve. <<DSREP>> Página ciento cincuenta y nueve <<DSREP>> y os recomiendo que hagáis los no bises, <<QICCON>> ¿vale? <<QICCON>> Ya podéis hacer <<DSREST>> el nueve bi- el nueve y el diez, <<DSREST>> <<QICCON>> ¿vale? <<QICCON>> Incluso también podéis hacer el once. Tenéis la solución, entonces lo hacéis y luego miráis la solución y así vais viendo si realmente comprendéis o no los conceptos. Vale pues el diez bis. <<QRCPR>> ¿Por dónde íbamos? <<QRCPR>> Íbamos por Rebeca, Lucía, léenos el primero, por fa <<CLMMAN>>

<<CLMMAT>> S: (Reading) “XXXX de su de su propietario por treinta mil euros depositados en cuentas corrientes bancarias. La actividad de la empresa consiste en mantenimiento de jardines”

T: Vale. Entonces, <<QICDIS>> <<FACT->> <<->> ¿cuáles son los elementos que intervienen? <<->> <<FACT->> <<QICDIS>>

S: ...Eeehh bancos

T: <<DSREP>> Bancos. <<DSREP>> Y <<QICDIS>> <<FACT->> <<->> ¿si es la aportación de los socios? <<->> <<FACT->> <<QICDIS>>

S: ...Capital social

T: <<DSREP>> Capital social. <<DSREP>> Vale. Bancos es una cuenta <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿de...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...De activo

T: Que aumenta por <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿el...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...Debe

T: <<DSREP>> Debe. <<DSREP>> Entonces bancos en el debe y capital social en el haber. Y <<QICDIS>> <<FACT->> <<->> ¿la cuantía? <<->> <<FACT->> <<QICDIS>>

S: XXX

T: Es capital. Sí, tienes razón. Es capital a secas

S: ¿Es el uno o el dos?

T: <<DSFIL>> Eeehhh <<DSFIL>> es el uno de febrero. <<DSREP>> Es capital a secas <<DSREP>> porque es empresa individual, <<QICCON>> ¿vale? <<QICCON>> Pero <<DSRETR>> ese ese error <<DSRETR>> me da igual. <<CLMMAN>> Vale, seguimos. El compañero de Esther otra vez... era...

S: Rafa

T: Rafael. Rafa. Vamos Rafa. (To the student at b/b) A ver pero me tienes que borrar todas. <<CLMMAN>>

S: (Reading) "XXXXXXXXXX"

T: Vale, entonces, <<QICDIS>> <<FACT->> <<->> ¿cuáles son los elementos que intervienen aquí? <<->> <<FACT->> <<QICDIS>>

S: Mobiliario

T: <<DSREP>> Mobiliario. <<DSREP>> Si. <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿Y...? <<DSOM>> <<->> <<FACT->> <<QICDIS>> <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿Y...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...Banco

T: <<DSREP>> Y banco. <<DSREP>> Mobiliario es una cuenta <<QICDIS>> <<FACT->> <<->> ¿de qué? <<->> <<FACT->> <<QICDIS>> (..2) Los muebles <<QICDIS>> <<FACT->> <<->> ¿qué son? <<->> <<FACT->> <<QICDIS>> Bienes, <<QICCON>> ¿no? <<QICCON>> Entonces es una cuenta de activo

S: ¿Gasto?

T: No puede ser gasto porque gasto sería si fuese de chocolate y te los comes... el mobiliario, porque te duraría nada. Pero como no son de chocolate sino de madera y te pueden durar hasta diez años, es un activo no corriente, <<QICCON>> ¿vale? <<QICCON>> Fijaos la diferencia entre lo que es un gasto y lo que es un activo. <<DSREP>> Que es la duración en la empresa. <<DSREP>> Entonces tenemos mobiliario en la parte de la derecha porque es activo y como pagamos, bancos disminuye. La cuantía es doce mil.

Vale, siguiente. <<DSFIL>> Eeehhh <<DSFIL>> por aquí adelante. El tres

S: (Reading) "El veintiséis de febrero compra un ordenador a pagar en tres meses sin interés por el importe de tres mil euros"

T: Entonces <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿lo que compras...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S:... Banco, banco



T: No, banco no porque no lo pagas todavía. En tres meses vas a pagar. Entonces <<QICDIS>> <<FACT->> <<->> ¿qué es lo que compramos? <<->> <<FACT->> <<QICDIS>>

S: ...Activo

T: <<DSREP>> Un activo. <<DSREP>> <<QICSA>> ¿Qué es? <<QICSA>> Ordenadores, <<QICCON>> ¿no? <<QICCON>>

S: Sí

T: Equipos de procesos de información. Y luego, si lo que compramos es un inmovilizado

S: ...Pasivo

T: Y tenemos una deuda, es un pasivo, que le <<QICSA>> <<DSOM>> ¿llamamos...? <<DSOM>> <<QICSA>> (..2) Proveedores de inmovilizado, <<QICCON>> ¿vale? <<QICCON>> Ojo una cosa, anotadlo por favor ahí en vuestros apuntes. <<DSREP>> A quién le vea poner esto en el examen... A quién le vea poner esto de compra de equipos de información... <<DSREP>> iba a decir le arranco una oreja pero queda un poco fuerte. No se puede pone compra de equipos de información porque todas las compras suponen un gasto. Y no es lo mismo un gasto que un activo, estamos diciendo... Entonces en un inmovilizado no se puede poner nunca "compra de". Se pone el elemento de inmovilizado. Mobiliario. Compra de mobiliario, <<DSREP>> mobiliario. <<DSREP>> Compra de un equipo de proceso de información. Equipo de proceso de información. Compra de un camión. Elementos de transporte, <<QICCON>> ¿vale? <<QICCON>> Pero no se puede poner compra de.

S: ¿La cantidad? Perdona

T: Es... tres mil euros. Y en el otro lado ponemos eso, proveedores de inmovilizado. <<DSREP>> Tres mil, tres mil <<DSREP>>

S: ¿Aquí?

T: Una cuenta nueva que se llame proveedores de inmovilizado. A corto plazo porque son tres meses. <<QICCON>> ¿Sí? <<QICCON>> Compañera, por favor

S: (Reading) "La empresa compra el diez de marzo un software de contabilidad y programación por mil dos cientos euros abonando el importe XXX"

T: Si pagamos, una de las cuentas que intervienen <<QICDIS>> <<FACT->> <<->> <<DSOM>> ¿es...? <<DSOM>> <<->> <<FACT->> <<QICDIS>>

S: ...Eeehh

T: Si pagas...

S: Bancos

T: <<DSREP>> Bancos. <<DSREP>> Y <<QICDIS>> <<FACT->> <<+>> ¿por qué pagas? <<+>> <<FACT->> <<QICDIS>> (..2) <<QICDIS>> <<FACT->> <<->> ¿Qué es lo que compras? <<->> <<FACT->> <<QICDIS>>

S: Software

T: Un programa de ordenador. Eso se llama en contabilidad aplicaciones informáticas, <<QICCON>> ¿vale? <<QICCON>> Todo lo que sean programas... y todo lo que sea intangible, a eso le llamamos aplicaciones informáticas, <<QICCON>> ¿vale? <<QICCON>> Cuando te descargas una aplicación, una <<DSCODE>> apps <<DSCODE>> pues <<DSRETR>> eso eso <<DSRETR>> se llama aplicaciones informáticas. Y luego bancos porque lo pagas. <<DSFIL>> Eehh <<DSFIL>> mil dos cientos, <<QICCON>> ¿vale? <<QICCON>> <<DSFIL>> Eehh <<DSFIL>> cinco, Eduardo

S: (Reading) “El software XXX habla con el proveedor, llegan a un acuerdo XX El acuerdo consiste en cambiar el programa por otro más sofisticado. Programa 2. El precio es de mil seiscientos cincuenta euros y abonar la diferencia por bancos”

T: Entonces a ver... <<QICDIS>> <<EXPL+>> <<+>> ¿qué pasa? <<+>> <<EXPL+>> <<QICDIS>>

S: [Banco]

S: [XX lo tienes que quitar]

T: Claro. <<DSREP>> Quitas esas. Muy bien. Quitas esas <<DSREP>> y pones aplicaciones informáticas. <<DSREST>> Le vamos a poner, para que no nos equivoquemos, le vamos a poner aquí un uno, <<DSREST>> que es el programa uno, <<QICCON>> ¿vale? <<QICCON>>

S: Una pregunta

T: <<DSOM>> Vamos a hacerlo igual para que no... <<DSOM>>

S: Perdón

T: Si, si, no. <<DSREP>> Pónselo igual. Pónselo igual. <<DSREP>> Y ahora crece. Tenemos en el activo

S: Tenemos el banco, es un activo

T: No, pero el banco lo tenemos <<QICDIS>> <<FACT->> <<->> ¿dónde? <<->> <<FACT->> <<QICDIS>> (..2) El banco <<QICDIS>> <<FACT->> <<->> ¿aumenta o disminuye? <<->> <<FACT->> <<QICDIS>>

S: [El banco disminuye]

SS: [[XXXX]]

T: El banco disminuye. <<DSREP>> Bancos disminuye, <<DSREP>> al otro lao. <<DSOM>> Y en el debe tenemos... <<DSOM>>

S: Aplicaciones informáticas dos

T: <<DSREP>> Aplicaciones informáticas <<DSREP>> dos, <<QICCON>> ¿vale? <<QICCON>> Entonces fijaos, <<DSREST>> cuando dudéis en este... dónde va bancos, <<DSREST>> <<DSREST>> lo primero que hacéis es- Ponme las cantidades. <<DSREST>> Ponme mil doscientos aquí. <<DSREP>> A ver mira aquí, mira aquí. <<DSREP>> Y aquí pone mil trescientos cincuenta

S: Y al devolver el dinero luego te la diferencia, ¿no?

T: No, no devuelve dinero. <<DSREP>> No devuelve dinero. <<DSREP>> No ponemos no ponemos euros aquí para no liarlo. Sólo ponemos la cantidad. Fijaos un momento- déjame un momento que lo que lo veamos. <<DSREST>> Mira aquí tenemos las aplicaciones informáticas- ponle el dos para que veamos que es la aplicación informática dos. <<DSREST>> Tenemos la aplicación informática dos por mil trescientos cincuenta. <<QICCON>> ¿Sí? <<QICCON>> Entonces la cuantía del debe aquí son mil trescientos cincuenta, <<QICCON>> ¿vale? <<QICCON>> En este lao tenemos las aplicaciones informáticas y lo que hemos hecho ha sido dar de baja esas aplicaciones informáticas por mil doscientos, <<QICCON>> ¿vale? <<QICCON>> <<QICDIS>> <<FACT->> <<->> ¿Esto suma igual en el debe que en el haber? <<->> <<FACT->> <<QICDIS>>

SS: [[No]]

T: <<DSREP>> No, <<DSREP>> <<QICDIS>> <<FACT->> ¿qué me falta? <<FACT->> <<QICDIS>>

S: Bancos

T: Ciento cincuenta de ese lado, <<QICCON>> ¿no? <<QICCON>> <<QICCON>> ¿Sí? <<QICCON>> <<QICCON>> ¿Lo ven? <<QICCON>> Y entonces bancos tiene que estar aquí por narices. No puede estar aquí porque entonces no me suma. <<DSREST>> La suma de las cuantías del debe me tiene- tiene que sumar igual que la suma de las cuantías del haber <<DSREST>>

(Students speaking at the same time)

No, pero no estás compensando. Están cambiando uno por otro. Estás quitando este programa informático y estás añadiendo uno nuevo, que se llama dos. <<DSREST>> Cada... luego <<DSREP>> lo veremos, lo veremos,

<<DSREP>> bueno lo sabes, los códigos- las cuentas tienen códigos diferentes <<DSREST>>

S: Sí

T: Entonces son distintas cuentas, <<QICCON>> ¿vale? <<QICCON>>  
<<DSREP>> No no <<DSREP>> estás compensando nada. <<DSREP>>  
Estás cambiando una cosa por la otra <<DSREP>> y eso lo puedes hacer y lo tienes que registrar. <<QICCON>> ¿Sí? <<QICCON>>

S: Perdona ¿así sería?

T: Lo puedes dejar así

S: ...¿XXX lo incorporo aquí?

T: Sí

S: ...Y luego ¿esta cantidad la quito? Porque sino...

T: <<DSREP>> No, no. <<DSREP>> <<DSREST>> Esa- no no la quitas así.  
<<DSREST>> Así sería

S: ...Vale, vale

T: <<DSOM>> Sí porque.... <<DSOM>> Pero esto lo has quitao

S: ...Claro por eso te digo o hacer esto y luego hacer otra nueva

T: Sí, pero al final es lo mismo. Es igual de las dos maneras. Sí, así está bien.  
No, no me cierres esto y ya está, <<QICCON>> ¿vale? <<QICCON>>  
<<QICCON>> ¿Sí? <<QICCON>> <<CLMMAT>>

<<CLMMAN>> Bueno pues ahora- gracias, el próximo día me recordáis que sigamos por este ejercicio, <<QICCON>> ¿vale? <<QICCON>> Y ahora nos vamos a separar que vamos a hacer <<DSRETR>> el... un pequeño ejercicio.  
<<DSRETR>> <<CLMMAN>>

